



**Auditor of State
Betty Montgomery**

MEDINA COUNTY
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Auditor of State Betty Montgomery

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the financial statements of Medina County, Ohio, (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements of governmental activities, business-type activities, each major fund and the aggregate remaining fund information and have issued our report thereon dated June 25, 2004. 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 25, 2004.

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 25, 2004.

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

Betty Montgomery
Auditor of State

June 25, 2004



**Auditor of State
Betty Montgomery**

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

Medina County
144 North Broadway Street
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, 2003. 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, 2003.

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 basic financial statements of the County as of and for the year ended December 31, 2003, and have issued our report thereon dated June 25, 2004. Our audit was performed for the purpose of forming an opinion on the basic 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

June 25, 2004

MEDINA COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2003

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
<i>Passed through the Ohio Department of Development:</i>						
Community Development Block Grants/State's Program	B-F-01-047-1	14.228	\$85,200		\$4,740	
	B-F-02-048-1		205,600		211,897	
Total Community Development Block Grants/ State's Program			<u>290,800</u>		<u>216,637</u>	
Total U.S. Department of Housing and Urban Development			290,800		216,637	
<u>U.S. DEPARTMENT OF JUSTICE</u>						
<i>Passed through the Ohio Office of Attorney General:</i>						
Crime Victim Assistance	02-VAG-ENE-035	16.575			7,537	
	03-VAG-ENE-035		49,192		38,217	
	04-VAG-ENE-035				10,892	
Total Crime Victim Assistance			<u>49,192</u>		<u>56,646</u>	
<i>Passed through the Ohio Office of Criminal Justice Services:</i>						
Byrne Formula Grant Program	02-DG-A01-7088	16.579	53,582		64,389	
<i>Passed through the Ohio Department of Youth Services:</i>						
Juvenile Accountability Incentive Block Grant	2001-JB-002-A167	16.523			14,056	
Total U.S. Department of Justice			102,774		135,091	
<u>U.S. DEPARTMENT OF LABOR</u>						
<i>Passed through the Ohio Department of Jobs and Family Services:</i>						
Workforce Investment Act Cluster: Workforce Investment Act (WIA)						
WIA - Adult	Not Available	17.258	224,134		239,932	
WIA - Adult Administration			12,027		10,772	
Total WIA - Adult			<u>236,161</u>		<u>250,704</u>	
WIA - Youth	Not Available	17.259	270,915		277,481	
WIA - Youth Administration			30,074		26,266	
Total WIA - Youth			<u>300,989</u>		<u>303,747</u>	
WIA - Dislocated Workers	Not Available	17.260	161,522		208,472	
WIA - Dislocated Workers Administrative			10,980		9,508	
Total WIA - Dislocated Workers			<u>172,502</u>		<u>217,980</u>	
Total Workforce Investment Act Cluster			<u>709,652</u>		<u>772,431</u>	
Total U.S. Department of Labor			709,652		772,431	
<u>U.S. DEPARTMENT OF AGRICULTURE</u>						
<i>Passed through the Ohio Department of Education:</i>						
Child Nutrition Cluster: Food Distribution	Not Available	10.550		\$13,103		\$10,509
National School Lunch Program	066134	10.555	22,025		21,114	
School Breakfast Program	Not Available	10.553	12,647		12,190	
Total U.S. Department of Agriculture - Child Nutrition Cluster			<u>34,672</u>	13,103	33,304	10,509
<i>Passed through Ohio Department of Aging:</i>						
Nutrition - USDA Senior meals		10.570	31,838		31,838	
Total U.S. Department of Agriculture			66,510	13,103	65,142	10,509
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>						
<i>Passed through the Ohio Department of Public Safety:</i>						
Urban Mass Transportation Capital and Operating Assistance	OH-18-4014	20.509	549,765		534,404	
State and Community Highway Safety	52156COM	20.600	40,812		54,790	
Total U.S. Department of Transportation			590,577		589,194	

MEDINA COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2003

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-S103P	84.173	26,023		31,735	
Special Education - Preschool Grants	066134 PG-S104P		5,699		0	
Total Special Education - Preschool Grants			31,722		31,735	
Special Education - Grants to States	066134 6B-SF-03P	84.027	37,044		45,175	
	066134 6B-SF-04P		8,731		0	
Total Special Education - Grants to States			45,775		45,175	
Total Special Education Cluster			77,497		76,910	
Innovative Education Program Strategies	066134 C2-S1-03P	84.298	162		350	
	066134 C2-S1-04P		174		0	
Total Innovative Education Program Strategies			336		350	
Total U.S. Department of Education			77,833		77,260	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
<i>Passed through the Ohio Department of Aging</i>						
Aging Cluster:						
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	Not Available	93.044	105,790		105,790	
Special Programs for the Aging - Title III, Part C - Nutrition	Not Available	93.045	119,717		121,007	
			19,407		19,407	
			139,124		140,414	
Total Aging Cluster			244,914		246,204	
National Family Caregiver Support	Not Available	93.052	1,625		387	
<i>Passed through Ohio Department of Job and Family Services:</i>						
Job Opportunities for Low Income Individuals	Not Available	93.593	193,783		274,797	
<i>Passed through the Ohio Department of Mental Health:</i>						
Block Grants for Community Mental Health Services	Not Available	93.958	49,582		49,582	
Social Services Block Grant	Not Available	93.667	52,368		79,799	
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Social Services Block Grant	Not Available	93.667	130,194		130,194	
Total Social Services Block Grant			182,562		209,993	
Medical Assistance Program	Not Available	93.778	3,071,407		3,071,407	
<i>Passed through the Ohio Department of Mental Health:</i>						
Medical Assistance Program	Not Available	93.778	1,094,285		1,113,272	
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medical Assistance Program	Not Available	93.778	84,648		74,818	
Total Medical Assistance Program			4,250,340		4,259,497	
Block Grants for Prevention and Treatment of Substance Abuse	Y961 BG52	93.959	469,109		483,351	
Total U.S. Department of Health and Human Services			5,391,915		5,523,811	
U.S. DEPARTMENT OF HOMELAND SECURITY						
<i>Passed through the Ohio Department of Public Safety:</i>						
FEMA - Public Assistance-County Engineer	Not Available	97.036	29,352		29,352	
FEMA - Public Assistance-Sanitary Engineer			0		10,521	
Total U.S. Department of Homeland Security			29,352		39,873	
Totals			\$7,259,413	\$13,103	\$7,419,439	\$10,509

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, 2003**

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, 2003, the amount of Community Development Block Grant loans outstanding was \$18,532.

NOTE C – U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards the County previously received from other Federal agencies. The accompanying Federal Awards Expenditure Schedule reports all such 2003 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers. The purposes and compliance requirement of these programs has not changed. A comparison of the former Federal agencies and CFDA numbers the County reported in its 2002 Federal Awards Expenditure Schedule compared with the Department's CFDA numbers reported in the 2003 Schedule follows:

<u>Previous Federal Agency</u>	<u>CFDA No. used in 2002</u>	<u>Homeland Security CFDA No. used for 2003</u>
Public Assistance Grant	83.544	97.036

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MEDINA COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2003**

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):	- Community Development Block Grant, CFDA 14.228 - Medical 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.

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Medina County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2003

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, 2003
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Medina County Auditor

MICHAEL E. KOVACK

144 North Broadway St. Medina, Ohio 44256

June 25, 2004

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2003. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the implementation of the new reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented, and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

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

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

Reporting Entity

The County has reviewed its reporting entity definition in order to insure compliance conformance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." For financial reporting purposes, management has considered all funds that comprise the primary government and all agencies, boards and organizations for which the County is financially accountable and its potential component units. The County is financially accountable for an organization if the organization is fiscally dependent on the County or if the County appoints a majority of the organization's governing board and (1) is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the County. The ability to impose its will on the organization exists if the County can either remove members of the governing board at will, modify or approve the organization's budget, modify or approve rates or fees, modify or overrule decisions of the organization's governing body, or appoint, hire, reassign or dismiss persons responsible for management of the organization's day-to-day activities. A financial benefit exists if the County is legally entitled to or can otherwise access the organization's assets. A financial burden exist if the County is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization, or if the County is obligated in some manner for the debt of the organization.

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

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

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

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

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

Medina County General Health District
Medina County Soil 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 Basic Financial Statements.

Economic Condition and Outlook

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

Medina County is located in northeast Ohio and is part of the greater Cleveland and Akron metropolitan areas. After the 2000 Census was completed, the population of the County was 151,095. In 2003, the population grew to 161,680. The area is 425 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

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

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

Medina County is fortunate to have an Office of Economic Development which aggressively acts to ensure a positive and supportive economic outlook in the County. In conjunction with County and local government and business leaders throughout the County, the Economic Development

Office is constantly addressing the issue of growth and the demands it places upon the county services and infrastructure.

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

Major Initiatives

Current Projects: The Board of County Commissioners continues its negotiations with the University of Akron in an effort to site a higher education facility in Lafayette Township. Current progress indicates that a final land donation and use agreement corresponding to the project will be completed in the summer of 2004, with infrastructure improvements commencing shortly thereafter.

The County also continues efforts to enhance its water and sewer systems by expanding services to various communities and upgrading existing infrastructure. As an example, a Chatham Township water supply project, now nearing completion, will add thirteen miles of water line and an elevated water tower to a community not previously serviced by the County.

Future Projects: Negotiations have begun with the Hinckley Township Board of Trustees to allow for the County's Sanitary Engineering Department to develop the infrastructure that would enable the County to provide water service to the Township. This would include current areas now being serviced by the City of Cleveland, and additional Hinckley Township areas heretofore reliant on unstable well sources.

Planning work has commenced on the construction of a full-service facility that would house the staff, equipment, and vehicles of the County's public transit operation; grant funding applications are currently being prepared and submitted for this potential project. Talks have also been held recently with the County's judges to determine the need and feasibility of expanding the County's courthouse complex to allow for needed offices, public areas, and courtrooms; no timetable has yet been established for this project.

Department Focus: The Medina County Auditor's Office

Department Focus. Auditor Michael E. Kovack serves as the Chief Fiscal Officer of Medina County. He is responsible for the custody and disbursement of over \$556,000,000 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:

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

Financial Information

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

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

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

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

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

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

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

As part of this new reporting model, management is responsible for preparing a Discussion and Analysis of the County. This discussion follows the independent accountants' report, providing an assessment of the County finances for 2003.

Cash Management:

The County pools its cash to simplify cash management. All idle monies are invested and 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.

A majority of the County's deposits are collateralized with securities held by the pledging financial institutions' trust department or agent in collateral pools that name the County as a participant.

Risk Management:

The county maintains 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 Independent Auditor, Betty Montgomery, Auditor of State's Office conducted an audit and rendered an opinion of the County's financial statement and financial controls for the year ended December 31, 2003. The Independent Accountants' Report is included in the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2002. This marked the eighteenth consecutive year that the County has received the award.

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

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

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

Acknowledgments

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

I would also like to recognize the cooperation of each of the agencies and departments of the County, especially Larry Jackson, Director of the Auditor's Data Center, 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 Betty Montgomery'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, 2003

Board of County Commissioners

Patricia G. Geissman, President

Sharon A. Ray

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

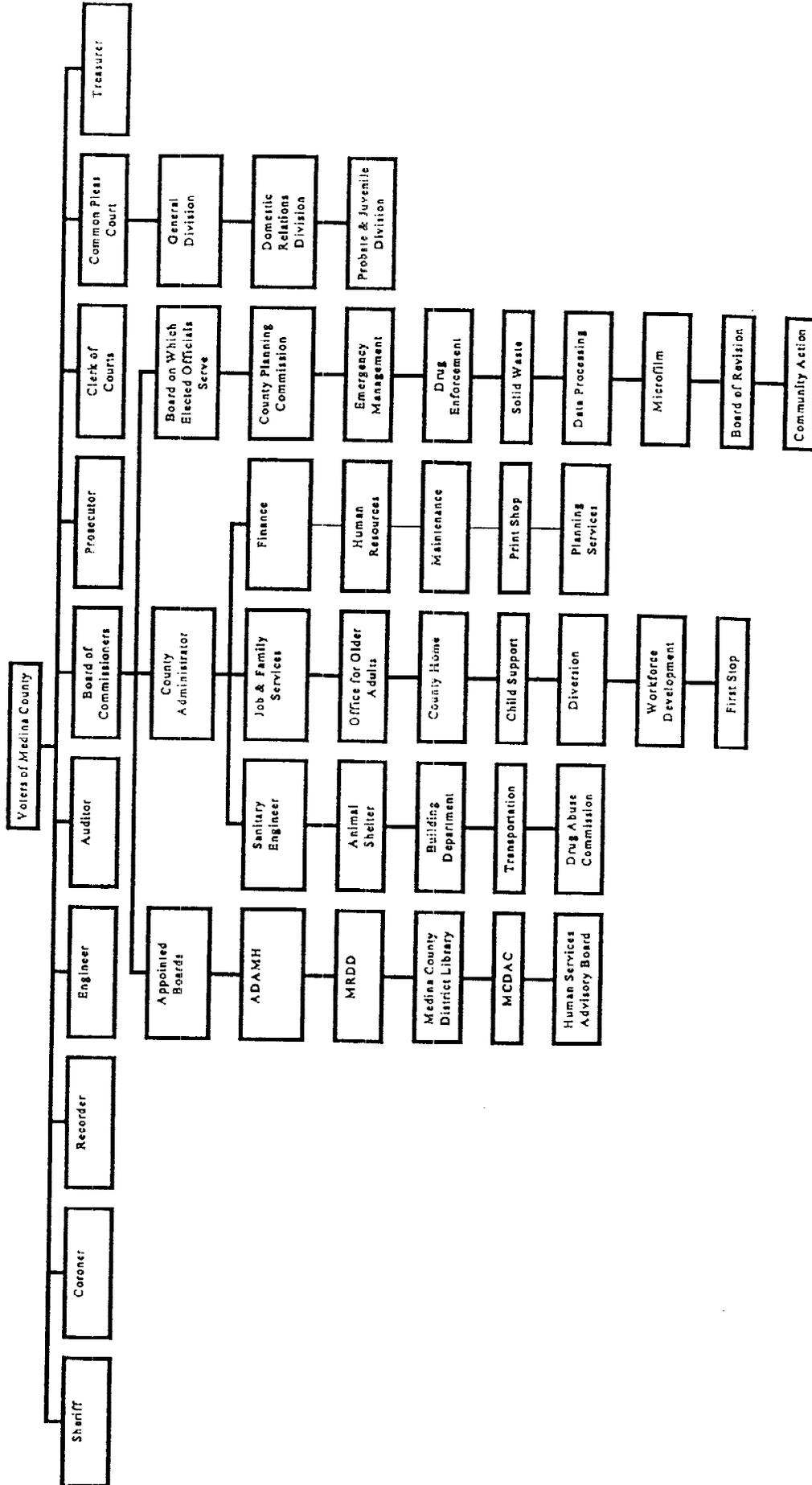
Domestic Relations

Mary Kovack

Probate and Juvenile Court

John Lohn

Medina County Ohio
Organizational Chart
December 31, 2003



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, 2002

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.



President

Executive Director

Financial Section



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General and Achievement Center Funds thereof 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 25, 2004, 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.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

Betty Montgomery
Auditor of State

June 25, 2004

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

The discussion and analysis of Medina County's financial performance provided an overall review of the County's financial activities for the year ended December 31, 2003. The intent of this discussion and analysis is to look at the County's financial performance as a whole; Readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2003 are:

- Total assets increased by \$5,777,994 over 2002, or 1.42 percent.
- Total net assets increased by \$3,636,653 over 2002, or 1.41 percent.
- Total capital assets increased by \$5,685,244 over 2002, or 1.84 percent.
- Total outstanding long-term liabilities increased by \$98,755 from 2002, or .08 percent.
- For governmental activities, general revenues accounted for \$38,582,153 in revenue or 42.68 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$51,809,204 or 57.32 percent of total revenues of \$90,391,357.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains the information about funds used by the County to provide programs and activities for our citizens, the view of the County as a whole looks at all financial transactions and asks the question. "How did we do financially during 2003?" The *Statement of Net Assets* and the *Statement of Activities* answer this question. These statements include all assets and liabilities using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

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

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

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

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

Government Funds

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

Proprietary Funds

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

The County as a Whole

The *Statement of Net Assets* looks at the County as a whole. Table 1 provides a summary of the County's net assets for 2003 compared to 2002.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Assets						
Current and Other Assets	\$76,706,508	\$74,113,553	\$22,965,157	\$25,465,362	\$99,671,665	\$99,578,915
Capital Assets, Net	67,556,183	69,498,630	246,642,375	239,014,684	314,198,558	308,513,314
<i>Total Assets</i>	<u>144,262,691</u>	<u>143,612,183</u>	<u>269,607,532</u>	<u>264,480,046</u>	<u>413,870,223</u>	<u>408,092,229</u>
Liabilities						
Current and Other Liabilities	29,999,118	26,677,666	2,895,569	4,174,435	32,894,687	30,852,101
Long-Term Liabilities:						
Due Within One Year	2,383,168	2,322,491	2,750,275	2,925,319	5,133,443	5,247,810
Due In More Than One Year	18,832,529	20,394,737	95,771,526	93,996,196	114,604,055	114,390,933
<i>Total Liabilities</i>	<u>51,214,815</u>	<u>49,394,894</u>	<u>101,417,370</u>	<u>101,095,950</u>	<u>152,632,185</u>	<u>150,490,844</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	52,579,299	54,680,517	148,613,786	142,861,980	201,193,085	197,542,497
Restricted for:						
Capital Projects	1,017,120	1,218,157	0	0	1,017,120	1,218,157
Debt Service	6,478,011	2,250,734	0	0	6,478,011	2,250,734
Achievement Center	8,722,999	9,105,865	0	0	8,722,999	9,105,865
ADAMH Board	3,209,101	3,694,022	0	0	3,209,101	3,694,022
Auto and Gas	4,914,239	5,335,416	0	0	4,914,239	5,335,416
Children's Services	1,208,908	1,169,830	0	0	1,208,908	1,169,830
Ditch Maintenance	1,726,927	1,460,911	0	0	1,726,927	1,460,911
Real Estate Assessment	1,824,574	864,264	0	0	1,824,574	864,264
Shelter Care and Youth Services	1,043,809	1,018,796	0	0	1,043,809	1,018,796
Other Purposes	2,912,966	2,219,058	0	0	2,912,966	2,219,058
Unrestricted	7,409,923	11,199,719	19,576,376	20,522,116	26,986,299	31,721,835
<i>Total Net Assets</i>	<u>\$93,047,876</u>	<u>\$94,217,289</u>	<u>\$168,190,162</u>	<u>\$163,384,096</u>	<u>\$261,238,038</u>	<u>\$257,601,385</u>

Total assets increased by \$5,777,994 from 2002 to 2003. The increase was primarily due to the addition of donated water and sewer lines during 2003. The construction in progress also increased significantly. There was over \$6,840,000 of OWDA loan proceeds that were used to develop the water system expansion, waterline extensions, Foskett/Station/Beck Roads waterlines, State Route 18 waterline relocation, additions to the Liverpool Treatment and central processing facility for solid waste.

Total liabilities increased by \$2,141,341, mainly due to an increase in deferred revenue related to taxes receivables, as well as an increase in long-term liabilities.

Total net assets increased \$3,636,653 with governmental net assets decreasing by \$1,169,413 and business-type activities increasing by \$4,806,066 of the amount.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

Table 2 shows the changes in net assets for the year ended December 31, 2003 as compared to 2002.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Revenues						
Program Revenues						
Charges for Services	\$17,486,646	\$16,171,586	\$21,350,749	\$21,905,778	\$38,837,395	\$38,077,364
Operating Grants and Contributions	32,038,382	30,262,655	115,898	59,676	32,154,280	30,322,331
Capital Grants and Contributions	2,284,176	1,995,217	9,383,989	13,901,276	11,668,165	15,896,493
Total Program Revenues	51,809,204	48,429,458	30,850,636	35,866,730	82,659,840	84,296,188
General Revenues						
Property Taxes	21,655,699	21,354,087	0	0	21,655,699	21,354,087
Sales Taxes	8,465,661	8,137,853	0	0	8,465,661	8,137,853
Grants and Entitlements	4,351,795	8,273,034	0	0	4,351,795	8,273,034
Investments	1,148,945	1,771,579	343,388	564,253	1,492,333	2,335,832
Miscellaneous	2,960,053	2,599,737	457,553	314,151	3,417,606	2,913,888
Total General Revenues	38,582,153	42,136,290	800,941	878,404	39,383,094	43,014,694
Total Revenues	90,391,357	90,565,748	31,651,577	36,745,134	122,042,934	127,310,882
Program Expenses						
General Government:						
Legislative and Executive	12,361,229	12,038,870	0	0	12,361,229	12,038,870
Judicial	8,454,509	7,979,037	0	0	8,454,509	7,979,037
Public Safety	18,827,905	17,742,643	0	0	18,827,905	17,742,643
Public Works	10,994,251	10,640,263	0	0	10,994,251	10,640,263
Health	23,268,986	21,148,285	0	0	23,268,986	21,148,285
Human Services	15,705,991	15,900,949	0	0	15,705,991	15,900,949
Economic Development and Assistance						
Intergovernmental	409,903	316,437	0	0	409,903	316,437
Interest and Fiscal Charges	541,350	3,012,765	0	0	541,350	3,012,765
Sewer	992,646	1,153,737	0	0	992,646	1,153,737
Water	0	0	13,898,345	13,239,697	13,898,345	13,239,697
Solid Waste	0	0	6,505,875	5,103,415	6,505,875	5,103,415
Total Program Expenses	91,556,770	89,932,986	26,849,511	22,715,085	118,406,281	112,648,071
Increase (Decrease) in Net Assets Before Transfers						
	(1,165,413)	632,762	4,802,066	14,030,049	3,636,653	14,662,811
Transfers						
	(4,000)	368,799	4,000	(368,799)	0	0
Increase (Decrease) in Net Assets						
	(1,169,413)	1,001,561	4,806,066	13,661,250	3,636,653	14,662,811
Net Assets, January 1	94,217,289	93,215,728	163,384,096	149,722,846	257,601,385	242,938,574
Net Assets, December 31	\$93,047,876	\$94,217,289	\$168,190,162	\$163,384,096	\$261,238,038	\$257,601,385

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

Governmental Activities

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

Health and Human services account for \$38,974,977 of expenses out of \$91,556,770 total expenses for the governmental activities; \$22,207,533 was covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County. Safety services charges for service include things like fees for boarding prisoners and for special details.

Health included grants and charges for services provided to clients of the Mental Retardation Board during 2003. The \$2,120,701 increase in health expenses was primarily due to additional expenses for contracts, relating to salaries and retirement.

Child Support Enforcement Agency fees are the largest component of the charges for health and human services. The Job and Family Services Department started several new programs in 2002 and continued operating them in 2003. These programs are designed to help those individuals leaving welfare to maintain their current jobs, help with housing, education and training.

Legislative and executive expenses accounted for \$12,361,229 during 2003. The maintenance department saw increases in utility costs and contract services work expenses.

Intergovernmental expenses accounted for \$541,350 during 2003. This was a dramatic decrease from the prior year, due to the Real Estate Assessment fund having to pay out the expenses accumulated in this fund last year. The County collects these monies from the various cities for assessment charges. The County uses these monies to pay for appraisal throughout the County. If there are monies left over every six years, then it is distributed back to the cities.

Charges for services totaled \$17,486,646 in 2003. Revenues provided by the State and federal governments included \$32,038,382 for operations, \$2,284,176 for capital improvement or acquisitions and \$4,351,795 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

Total governmental activities revenue for the County for 2003 was \$90,391,357. Charges for services accounted for 19.35 percent, property taxes accounted for 23.96 percent, operating grants and contributions accounted for 35.44 percent, and capital grants and contributions accounted for 2.53 percent. Sales taxes made up 9.37 percent, while the remaining 9.35 percent consisted of grants and entitlements, investments, and miscellaneous revenues.

Total governmental activities expenses for the County for 2003 were \$91,556,170. Health represents one of the highest expenses at \$23,268,986 or 25.41 percent. Public safety expenses at \$18,827,905 or 20.56 percent and human services expenses at \$15,705,991 or 17.15 percent are the next two largest. These three, being the major County expense categories, cover the Achievement Center, ADAMH Board, and the County Sheriff Department.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

The business-type activities revenues for the County for 2003 were \$31,651,577. Charges for services accounted for 67.46 percent, capital grants and contributions accounted for 29.65 percent and the remaining 2.89 percent consisted of operating grants and contributions, investments and miscellaneous revenues.

The business-type activities expenses for the County for 2003 were \$26,849,511. Sewer represents the largest share of the expenses at \$13,898,345 or 51.76 percent. Water expenses represent \$6,505,875 or 24.23 percent and solid waste expenses represent \$6,445,291 or 24.01 percent.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2003 as compared to 2002.

Table 3

Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2003	2002	2003	2002
General Government:				
Legislative and Executive	\$12,361,229	\$12,038,870	\$3,357,616	\$4,874,757
Judicial	8,454,509	7,979,037	2,877,080	3,080,212
Public Safety	18,827,905	17,742,643	13,926,729	13,457,200
Public Works	10,994,251	10,640,263	1,114,093	(319,341)
Health	23,268,986	21,148,285	12,346,309	10,948,823
Human Services	15,705,991	15,900,949	4,421,135	5,324,838
Economic Development and Assistance	409,903	316,437	170,608	(27,865)
Intergovernmental	541,350	3,012,765	541,350	1,824,235
Interest and Fiscal Charges	992,646	1,153,737	992,646	1,153,737
<i>Total</i>	<u>\$91,556,770</u>	<u>\$89,932,986</u>	<u>\$39,747,566</u>	<u>\$40,316,596</u>

The County's Fund

Governmental Funds

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

Information about the County's governmental funds begins on page 16. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$92,669,391 and expenditures of \$91,172,835. The most significant fund is the general fund with a year-end fund balance of \$11,767,336, which included an unreserved fund balance of \$11,555,553, compared to annual expenditures of \$31,705,134. While revenues exceeded expenditures by \$4,681,815, the majority of the excess was transferred to other funds. These transferred funds enabled the County to fund capital projects and grant programs.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

Business-Type Funds

The County has three business-type activities funds; Medina County Sewer District, Medina County Water District and Solid Waste Management. Total assets increased by \$5,127,486 from 2002 to 2003. The increase is attributed to the increase to capital assets due to sewer and water line additions. Ending cash decreased from \$21,240,545 in 2002 to \$19,356,950 in 2003 or 8.87 percent.

Long-term liabilities increased from to \$96,921,515 in 2002 to \$98,521,801 in 2003 or 1.65 percent due to new OWDA loans issued for various water and sewer projects within the County. Overall revenues decreased \$5,093,557 due mainly to less capital grants and contributions received by the County. Operating expenses increased in total for 2003 over 2002, from \$22,715,085 to \$26,849,511. This increase is due to larger amounts for materials and supplies and contract services related to the various projects going on throughout the County.

General Fund Budgeting Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund. During the course of 2003, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners.

The General Fund supports many major activities such as the sheriff's department, building and planning departments as well as the legislative and most executive activities. Some major capital projects are funded with general fund dollars. By Resolution, these funds are transferred from the General Fund to Capital Project Funds where the revenue and expenditures for the capital improvement are tracked and monitored. Although the original appropriations were gradually increased during the year, the County continued to maintain a respectable level of liquidity in the General Fund by maintaining unrestricted cash at year end.

During the course of 2003, the County was very conservative about increasing its final budgeted projections. As a result, certain revenue line items had significant increases of actual revenue being brought into the County, as to what was projected. The majority of this was due to the receipt of increased charges for services, sales tax and property tax collections.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

Capital Assets and Debt Administration

Capital Assets

Table 3
 Capital Assets
 Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Land	\$3,207,255	\$3,147,255	\$1,001,720	\$1,001,720	\$4,208,975	\$4,148,975
Construction in Progress	44,670	218,434	84,094,184	76,174,824	84,138,854	76,393,258
Buildings	36,163,846	37,017,391	9,084,807	9,412,292	45,248,653	46,429,683
Improvements Other	1,229,422	1,268,495	57,673,121	59,588,737	58,902,543	60,857,232
Equipment	3,709,092	3,546,626	1,919,563	1,925,432	5,628,655	5,472,058
Infrastructure						
Bridges	9,681,859	9,836,904	0	0	9,681,859	9,836,904
Culverts	1,209,231	1,109,479	0	0	1,209,231	1,109,479
Roads	12,220,861	13,302,006	0	0	12,220,861	13,302,006
Signals	89,947	52,040	0	0	89,947	52,040
Sewer Lines	0	0	61,772,683	60,911,128	61,772,683	60,911,128
Water Lines	0	0	31,096,297	30,000,551	31,096,297	30,000,551
<i>Totals</i>	<u>\$67,556,183</u>	<u>\$69,498,630</u>	<u>\$246,642,375</u>	<u>\$239,014,684</u>	<u>\$314,198,558</u>	<u>\$308,513,314</u>

Total capital assets for Medina County as of December 31, 2003 were \$314,198,558, an increase of \$5,685,244 over 2002. Additions of \$14,662,565 were offset by \$8,697,890 of depreciation expense. For additional information see Note 13 to the basic financial statements.

County Commissioners are committed along with the Administration to maintain its capital assets at a condition acceptable to provide the best possible service for all residents. The Engineer's Department purchased new equipment during 2003 including dump trucks at a cost of \$189,113. The Sheriff's Department purchased new vehicles at a cost of \$238,296. Culverts were improved or replaced in the amount of \$126,260, bridges in the amount of \$84,200 and roads in the amount of \$1,270,000.

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

Debt

On December 31, 2003, Medina County had total general obligation bonded debt outstanding of \$13,085,244, net of outstanding discount. Outstanding special assessment bonds totaled \$2,433,492. In the event of payment default by the property owner the County would be responsible for the service payments. All bonds are backed by the full faith and credit of the County.

Table 4
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
General Obligation Bonds	\$13,085,244	\$14,732,113	\$537,901	\$597,613	\$13,623,145	\$15,329,726
Special Assessment Bonds	2,433,492	2,657,180	0	0	2,433,492	2,657,180
OWDA Loans	2,996,628	3,327,438	97,188,391	95,555,091	100,185,019	98,882,529
OPWC Loans	0	0	302,297	319,091	302,297	319,091
<i>Totals</i>	<u>\$18,515,364</u>	<u>\$20,716,731</u>	<u>\$98,028,589</u>	<u>\$96,471,795</u>	<u>\$116,543,953</u>	<u>\$117,188,526</u>

During the 2003 year, Medina County's long-term debt decreased by \$644,573 or 0.55 percent. The governmental debt obligations decreased as issues were being paid and the business-type debt obligations increased due to new OWDA loans for various sewer and water projects.

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

The County has loans outstanding to the Ohio Water Development Authority (OWDA). During 2003, \$5,585,602 was retired during the year and the County had \$6,888,092 in proceeds. The outstanding balance at year-end was \$100,185,019. The loan proceeds were used for ongoing water system improvements and for various improvements to the Liverpool Treatment facility. They are being repaid primarily from charges for services from the business type activity funds and a portion of the debt is also being repaid from special assessments charged to the benefited property owners.

The County has loans outstanding to the Ohio Public Water Commission (OPWC). During 2003, \$16,794 was retired during the year. The outstanding balance at year-end was \$302,297. The loan proceeds were used to construct the water loop system.

For the governmental activities, the general obligation bonds outstanding at December 31, 2003 were \$13,085,244 with \$1,646,869 being retired during the year. For the business type activities general obligation bonds outstanding at December 31, 2003 were \$537,901 with \$59,712 being retired during the year. All bonds are backed by the full faith and credit of the County.

In addition to the bonded debt, County long-term obligations include compensated absences. Additional information on the County's long-term debt can be found in Note 17 of this report.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

Current Financial Related Activities

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

The unemployment rate for the County is currently 5.4 percent, which increased from a rate of 5.0 percent a year ago. This rate is below the State's average unemployment rate of 6.0 percent and the national average of 5.7 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for 2004 year. At the end of the 2003 year, the unreserved fund balance in the general fund increased to \$11,555,553.

Contacting the County Auditor's Office

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

Medina County, Ohio
Statement of Net Assets
December 31, 2003

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$38,887,417	\$19,126,555	\$58,013,972
Cash and Cash Equivalents:			
In Segregated Accounts	2,153	229,991	232,144
With Fiscal Agents	676	404	1,080
Investments In Segregated Accounts	5,600	0	5,600
Material and Supplies Inventory	367,462	208,331	575,793
Accrued Interest Receivable	208,214	0	208,214
Accounts Receivable	87,687	2,949,343	3,037,030
Internal Balances	(4,901)	4,901	0
Intergovernmental Receivable	9,394,156	445,632	9,839,788
Prepaid Items	119,408	0	119,408
Sales Taxes Receivable	1,378,569	0	1,378,569
Property Taxes Receivable	20,975,791	0	20,975,791
Special Assessments Receivable	5,233,244	0	5,233,244
Loans Receivable	18,532	0	18,532
Deferred Charges	32,500	0	32,500
Nondepreciable Capital Assets	3,251,925	85,095,904	88,347,829
Depreciable Capital Assets, Net	64,304,258	161,546,471	225,850,729
<i>Total Assets</i>	<u>144,262,691</u>	<u>269,607,532</u>	<u>413,870,223</u>
Liabilities			
Accounts Payable	1,741,123	810,041	2,551,164
Contracts Payable	914,874	50,130	965,004
Accrued Wages and Benefits	1,124,685	159,689	1,284,374
Retainage Payable	0	229,991	229,991
Matured Interest Payable	676	404	1,080
Accrued Interest Payable	148,930	856,921	1,005,851
Intergovernmental Payable	2,448,624	788,393	3,237,017
Deferred Revenue	21,640,586	0	21,640,586
Claims Payable	1,979,620	0	1,979,620
Long-Term Liabilities:			
Due Within One Year	2,383,168	2,750,275	5,133,443
Due In More Than One Year	18,832,529	95,771,526	114,604,055
<i>Total Liabilities</i>	<u>51,214,815</u>	<u>101,417,370</u>	<u>152,632,185</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	52,579,299	148,613,786	201,193,085
Restricted for:			
Capital Projects	1,017,120	0	1,017,120
Debt Service	6,478,011	0	6,478,011
Achievement Center	8,722,999	0	8,722,999
ADAMH Board	3,209,101	0	3,209,101
Auto and Gas	4,914,239	0	4,914,239
Children's Services	1,208,908	0	1,208,908
Ditch Maintenance	1,726,927	0	1,726,927
Real Estate Assessment	1,824,574	0	1,824,574
Shelter Care and Youth Services	1,043,809	0	1,043,809
Other Purposes	2,912,966	0	2,912,966
Unrestricted	7,409,923	19,576,376	26,986,299
<i>Total Net Assets</i>	<u>\$93,047,876</u>	<u>\$168,190,162</u>	<u>\$261,238,038</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2003

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$12,361,229	\$7,935,159	\$1,068,454	\$0
Judicial	8,454,509	3,334,748	2,242,681	0
Public Safety	18,827,905	3,322,761	1,578,415	0
Public Works	10,994,251	724,970	6,871,012	2,284,176
Health	23,268,986	265,234	10,657,443	0
Human Services	15,705,991	1,903,774	9,381,082	0
Economic Development and Assistance	409,903	0	239,295	0
Intergovernmental	541,350	0	0	0
Interest and Fiscal Charges	992,646	0	0	0
<i>Total Governmental Activities</i>	<u>91,556,770</u>	<u>17,486,646</u>	<u>32,038,382</u>	<u>2,284,176</u>
Business-Type Activities				
Sewer	13,898,345	9,786,580	0	6,246,601
Water	6,505,875	5,128,887	0	3,137,388
Solid Waste	6,445,291	6,435,282	115,898	0
<i>Total Business-Type Activities</i>	<u>26,849,511</u>	<u>21,350,749</u>	<u>115,898</u>	<u>9,383,989</u>
<i>Total</i>	<u>\$118,406,281</u>	<u>\$38,837,395</u>	<u>\$32,154,280</u>	<u>\$11,668,165</u>

General Revenues

Property Taxes Levied for:
General Purposes
Debt Service
Achievement Center
County Home Donations
Drug Enforcement
Sales Taxes Levied for
General Purposes
Grants and Entitlements not Restricted
to Specific Programs
Interest
Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

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

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-Type Activity	Total
(\$3,357,616)	\$0	(\$3,357,616)
(2,877,080)	0	(2,877,080)
(13,926,729)	0	(13,926,729)
(1,114,093)	0	(1,114,093)
(12,346,309)	0	(12,346,309)
(4,421,135)	0	(4,421,135)
(170,608)	0	(170,608)
(541,350)	0	(541,350)
(992,646)	0	(992,646)
(39,747,566)	0	(39,747,566)
0	2,134,836	2,134,836
0	1,760,400	1,760,400
0	105,889	105,889
0	4,001,125	4,001,125
(39,747,566)	4,001,125	(35,746,441)
8,720,422	0	8,720,422
1,281,357	0	1,281,357
9,990,673	0	9,990,673
504,044	0	504,044
1,159,203	0	1,159,203
8,465,661	0	8,465,661
4,351,795	0	4,351,795
1,148,945	343,388	1,492,333
2,960,053	457,553	3,417,606
38,582,153	800,941	39,383,094
(4,000)	4,000	0
38,578,153	804,941	39,383,094
(1,169,413)	4,806,066	3,636,653
94,217,289	163,384,096	257,601,385
\$93,047,876	\$168,190,162	\$261,238,038

Medina County, Ohio

Balance Sheet

Governmental Funds

December 31, 2003

	General	Achievement Center	Other Governmental Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and				
Cash Equivalents	\$9,371,028	\$8,782,857	\$19,888,141	\$38,042,026
Cash and Cash Equivalents:				
In Segregated Accounts	2,153	0	0	2,153
With Fiscal Agents	0	0	676	676
Investment In Segregated Accounts	0	0	5,600	5,600
Material and Supplies Inventory	79,531	79,950	207,981	367,462
Accrued Interest Receivable	196,197	0	12,017	208,214
Accounts Receivable	46,109	1,878	39,700	87,687
Intergovernmental Receivable	3,846,277	914,279	4,633,600	9,394,156
Interfund Receivable	677,533	0	162,077	839,610
Prepaid Items	119,408	0	0	119,408
Sales Taxes Receivable	1,378,569	0	0	1,378,569
Property Taxes Receivable	8,748,151	10,157,352	2,070,288	20,975,791
Special Assessments Receivable	0	0	5,233,244	5,233,244
Loans Receivable	0	0	18,532	18,532
<i>Total Assets</i>	<u>\$24,464,956</u>	<u>\$19,936,316</u>	<u>\$32,271,856</u>	<u>\$76,673,128</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$503,469	\$96,727	\$1,140,607	\$1,740,803
Contracts Payable	38,591	26,189	850,094	914,874
Accrued Wages and Benefits	540,052	248,179	335,051	1,123,282
Matured Interest Payable	0	0	676	676
Interfund Payable	134,401	16,882	693,228	844,511
Intergovernmental Payable	705,917	288,144	1,453,783	2,447,844
Deferred Revenue	10,775,190	10,807,988	9,891,727	31,474,905
<i>Total Liabilities</i>	<u>12,697,620</u>	<u>11,484,109</u>	<u>14,365,166</u>	<u>38,546,895</u>
Fund Balances				
Reserved for Encumbrances	124,995	0	98,961	223,956
Reserved for Unclaimed Monies	86,788	0	0	86,788
Reserved for Loans Receivable	0	0	18,532	18,532
Unreserved:				
Undesignated Reported in:				
General Fund	11,555,553	0	0	11,555,553
Special Revenue Funds	0	8,452,207	14,650,969	23,103,176
Debt Service Funds	0	0	2,121,108	2,121,108
Capital Projects Funds	0	0	1,017,120	1,017,120
<i>Total Fund Balances</i>	<u>11,767,336</u>	<u>8,452,207</u>	<u>17,906,690</u>	<u>38,126,233</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$24,464,956</u>	<u>\$19,936,316</u>	<u>\$32,271,856</u>	<u>\$76,673,128</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2003*

Total Governmental Funds Balances		\$38,126,233
 <i>Amounts reported for governmental activities in the statement of net assets are different because.</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		67,556,183
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Delinquent Property Taxes	439,176	
Intergovernmental Revenues	4,161,899	
Special Assessments	<u>5,233,244</u>	
Total		9,834,319
Bond issuance costs reported as an expenditure in funds are allocated as an expense over the life of the bonds on the statement of net assets.		32,500
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.		(1,136,732)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.		(148,930)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(13,085,244)	
Special Assessment Bonds	(2,433,492)	
OWDA Loans	(2,996,628)	
Compensated Absences	<u>(2,700,333)</u>	
Total		<u>(21,215,697)</u>
<i>Net Assets of Governmental Activities</i>		<u><u>\$93,047,876</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2003

	General	Achievement Center	Other Governmental Funds	Total Governmental Funds
Revenues				
Property and Other Taxes	\$8,703,095	\$9,964,630	\$2,939,337	\$21,607,062
Sales Taxes	8,465,661	0	0	8,465,661
Charges for Services	10,650,464	15,916	5,665,207	16,331,587
Licenses and Permits	35,630	0	0	35,630
Fines and Forfeitures	525,356	0	70,562	595,918
Intergovernmental	5,921,977	5,912,827	28,532,772	40,367,576
Special Assessments	0	0	820,641	820,641
Interest	829,279	0	304,553	1,133,832
Rentals	234,528	0	0	234,528
Donations	0	12,414	105,664	118,078
Other	1,020,959	12,385	1,925,534	2,958,878
<i>Total Revenues</i>	<u>36,386,949</u>	<u>15,918,172</u>	<u>40,364,270</u>	<u>92,669,391</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,080,786	0	3,031,328	12,112,114
Judicial System	5,748,567	0	2,565,759	8,314,326
Public Safety	14,696,281	0	2,705,322	17,401,603
Public Works	235,109	0	7,579,227	7,814,336
Health	8,393	15,419,351	7,088,808	22,516,552
Human Services	1,328,760	0	13,934,702	15,263,462
Economic Development and Assistance	65,888	0	328,843	394,731
Capital Outlay	0	0	3,611,743	3,611,743
Intergovernmental	541,350	0	0	541,350
Debt Service:				
Principal Retirement	0	0	2,204,498	2,204,498
Interest and Fiscal Charges	0	0	998,120	998,120
<i>Total Expenditures</i>	<u>31,705,134</u>	<u>15,419,351</u>	<u>44,048,350</u>	<u>91,172,835</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,681,815</u>	<u>498,821</u>	<u>(3,684,080)</u>	<u>1,496,556</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	30,958	0	0	30,958
Transfers In	12,401	0	3,575,884	3,588,285
Transfers Out	(2,997,279)	(100,000)	(495,006)	(3,592,285)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,953,920)</u>	<u>(100,000)</u>	<u>3,080,878</u>	<u>26,958</u>
<i>Net Change in Fund Balances</i>	1,727,895	398,821	(603,202)	1,523,514
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>10,039,441</u>	<u>8,053,386</u>	<u>18,509,892</u>	<u>36,602,719</u>
<i>Fund Balances End of Year</i>	<u>\$11,767,336</u>	<u>\$8,452,207</u>	<u>\$17,906,690</u>	<u>\$38,126,233</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2003*

Net Change in Fund Balances - Total Governmental Funds \$1,523,514

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

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

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

Capital Assets Additions	2,743,166	
Current Year Depreciation	(4,624,616)	
Total		(1,881,450)

Governmental funds only report the disposal of fixed assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (60,997)

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

Delinquent Property Taxes	48,637	
Intergovernmental	(1,811,301)	
Special Assessments	(531,658)	
Total		(2,294,322)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets 2,204,498

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

Accrued Interest	15,105	
Bond Discount	(3,131)	
Deferred Charges	(6,500)	
Total		5,474

Compensated Absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditure in governmental funds. (284,836)

The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. (381,294)

Change in Net Assets of Governmental Activities (\$1,169,413)

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$7,603,281	\$7,662,322	\$8,687,809	\$1,025,487
Sales Taxes	7,310,547	7,367,315	8,353,320	986,005
Charges for Services	9,050,841	9,123,812	10,391,230	1,267,418
Licenses and Permits	12,766	12,865	14,587	1,722
Fines and Forfeitures	462,446	466,037	528,409	62,372
Intergovernmental	4,592,446	4,621,169	5,120,062	498,893
Interest	758,131	766,826	917,860	151,034
Rentals	205,251	206,845	234,528	27,683
Other	787,834	800,571	1,020,957	220,386
<i>Total Revenues</i>	<u>30,783,543</u>	<u>31,027,762</u>	<u>35,268,762</u>	<u>4,241,000</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,949,163	9,065,491	8,425,072	640,419
Judicial	5,053,977	5,264,242	4,989,794	274,448
Public Safety	11,844,211	12,036,262	11,898,697	137,565
Public Works	132,638	132,644	132,640	4
Health	82,241	39,735	7,500	32,235
Human Services	1,612,232	1,612,232	1,247,132	365,100
Economic Development and Assistance	80,000	85,000	84,860	140
Employee Fringe Benefits	5,652,308	5,652,194	5,481,092	171,102
Intergovernmental	547,552	547,552	545,252	2,300
<i>Total Expenditures</i>	<u>33,954,322</u>	<u>34,435,352</u>	<u>32,812,039</u>	<u>1,623,313</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,170,779)</u>	<u>(3,407,590)</u>	<u>2,456,723</u>	<u>5,864,313</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	30,958	30,958	30,958	0
Transfers In	0	0	12,401	12,401
Transfers Out	(3,158,488)	(2,946,438)	(2,882,863)	63,575
<i>Total Other Financing Sources (Uses)</i>	<u>(3,127,530)</u>	<u>(2,915,480)</u>	<u>(2,839,504)</u>	<u>75,976</u>
<i>Net Change in Fund Balance</i>	<u>(6,298,309)</u>	<u>(6,323,070)</u>	<u>(382,781)</u>	<u>5,940,289</u>
<i>Fund Balance Beginning of Year</i>	6,860,673	6,860,673	6,860,673	0
Prior Year Encumbrances Appropriated	1,328,206	1,328,206	1,328,206	0
<i>Fund Balance End of Year</i>	<u><u>\$1,890,570</u></u>	<u><u>\$1,865,809</u></u>	<u><u>\$7,806,098</u></u>	<u><u>\$5,940,289</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Fund
For the Year Ended December 31, 2003*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$11,320,573	\$11,320,573	\$9,964,630	(\$1,355,943)
Charges for Services	15,880	15,880	13,978	(1,902)
Intergovernmental	6,759,843	6,759,843	5,950,170	(809,673)
Donations	14,103	14,103	12,414	(1,689)
Other	14,070	14,070	12,385	(1,685)
<i>Total Revenues</i>	<u>18,124,469</u>	<u>18,124,469</u>	<u>15,953,577</u>	<u>(2,170,892)</u>
Expenditures				
Current:				
Health	15,081,961	15,081,961	13,952,711	1,129,250
Employee Fringe Benefits	3,108,715	3,108,715	2,599,158	509,557
<i>Total Expenditures</i>	<u>18,190,676</u>	<u>18,190,676</u>	<u>16,551,869</u>	<u>1,638,807</u>
<i>Excess of Revenues Under Expenditures</i>	(66,207)	(66,207)	(598,292)	(532,085)
Other Financing Uses				
Transfers Out	(100,000)	(100,000)	(100,000)	0
<i>Net Change in Fund Balance</i>	(166,207)	(166,207)	(698,292)	(532,085)
<i>Fund Balance Beginning of Year</i>	7,630,200	7,630,200	7,630,200	0
Prior Year Encumbrances Appropriated	422,235	422,235	422,235	0
<i>Fund Balance End of Year</i>	<u>\$7,886,228</u>	<u>\$7,886,228</u>	<u>\$7,354,143</u>	<u>(\$532,085)</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2003

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$11,921,718	\$5,311,560	\$1,893,277	\$19,126,555	\$845,391
Cash and Cash Equivalents:					
In Segregated Accounts	0	229,991	0	229,991	0
With Fiscal Agents	0	404	0	404	0
Materials and Supplies Inventory	113,450	94,881	0	208,331	0
Accounts Receivable	1,552,318	612,329	784,696	2,949,343	0
Intergovernmental Receivable	397,654	0	47,978	445,632	0
Interfund Receivable	21,890	0	0	21,890	0
<i>Total Current Assets</i>	<u>14,007,030</u>	<u>6,249,165</u>	<u>2,725,951</u>	<u>22,982,146</u>	<u>845,391</u>
<i>Noncurrent Assets</i>					
Non-Depreciable Capital Assets	41,897,339	39,133,407	4,065,158	85,095,904	0
Depreciable Capital Assets, Net	108,418,503	46,322,070	6,805,898	161,546,471	0
<i>Total Noncurrent Assets</i>	<u>150,315,842</u>	<u>85,455,477</u>	<u>10,871,056</u>	<u>246,642,375</u>	<u>0</u>
<i>Total Assets</i>	<u>164,322,872</u>	<u>91,704,642</u>	<u>13,597,007</u>	<u>269,624,521</u>	<u>845,391</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	368,501	151,718	289,822	810,041	320
Contracts Payable	0	49,149	981	50,130	0
Accrued Wages and Benefits	127,280	25,082	7,327	159,689	1,403
Retainage Payable	0	229,991	0	229,991	0
Interfund Payable	0	0	16,989	16,989	0
Matured Interest Payable	0	404	0	404	0
Accrued Interest Payable	303,495	553,426	0	856,921	0
Intergovernmental Payable	180,073	35,234	573,086	788,393	780
Compensated Absences Payable	29,574	10,967	0	40,541	0
OWDA Loans Payable	1,495,550	1,138,178	0	2,633,728	0
OPWC Loans Payable	0	16,794	0	16,794	0
General Obligation Bonds Payable	0	59,712	0	59,712	0
Claims Payable	0	0	0	0	1,979,620
<i>Total Current Liabilities</i>	<u>2,504,473</u>	<u>2,270,655</u>	<u>888,205</u>	<u>5,663,333</u>	<u>1,982,123</u>
<i>Long-Term Liabilities</i>					
Compensated Absences Payable (net of current portion)	381,847	59,784	11,040	452,671	0
OWDA Loans Payable (net of current portion)	51,282,853	36,427,489	6,844,321	94,554,663	0
OPWC Loans Payable (net of current portion)	0	285,503	0	285,503	0
General Obligation Bonds Payable (net of current portion)	0	478,189	0	478,189	0
<i>Total Long-Term Liabilities</i>	<u>51,664,700</u>	<u>37,250,965</u>	<u>6,855,361</u>	<u>95,771,026</u>	<u>0</u>
<i>Total Liabilities</i>	<u>54,169,173</u>	<u>39,521,620</u>	<u>7,743,566</u>	<u>101,434,359</u>	<u>1,982,123</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	97,537,439	47,049,612	4,026,735	148,613,786	0
Unrestricted (Deficit)	12,616,260	5,133,410	1,826,706	19,576,376	(1,136,732)
<i>Total Net Assets (Deficit)</i>	<u>\$110,153,699</u>	<u>\$52,183,022</u>	<u>\$5,853,441</u>	<u>\$168,190,162</u>	<u>(\$1,136,732)</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2003*

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	Internal Service
Operating Revenues					
Charges for Services	\$9,786,580	\$5,128,887	\$6,435,282	\$21,350,749	\$6,689,591
Other	398,537	0	59,016	457,553	1,175
<i>Total Operating Revenues</i>	<u>10,185,117</u>	<u>5,128,887</u>	<u>6,494,298</u>	<u>21,808,302</u>	<u>6,690,766</u>
Operating Expenses					
Personal Services	5,355,493	1,251,659	230,401	6,837,553	35,908
Materials and Supplies	219,873	1,041,399	307,081	1,568,353	0
Contractual Services	3,483,739	1,487,000	4,997,610	9,968,349	667,412
Other Operating Expenses	385,123	133,046	144,161	662,330	39,427
Claims	0	0	0	0	6,344,426
Depreciation	2,861,940	857,984	353,350	4,073,274	0
<i>Total Operating Expenses</i>	<u>12,306,168</u>	<u>4,771,088</u>	<u>6,032,603</u>	<u>23,109,859</u>	<u>7,087,173</u>
<i>Operating Income (Loss)</i>	<u>(2,121,051)</u>	<u>357,799</u>	<u>461,695</u>	<u>(1,301,557)</u>	<u>(396,407)</u>
Non Operating Revenues (Expenses)					
Interest	220,138	91,215	32,035	343,388	15,113
Operating Grants	0	0	115,898	115,898	0
Interest and Fiscal Charges	(1,592,177)	(1,734,787)	(412,688)	(3,739,652)	0
<i>Total Non Operating Revenues (Expenses)</i>	<u>(1,372,039)</u>	<u>(1,643,572)</u>	<u>(264,755)</u>	<u>(3,280,366)</u>	<u>15,113</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(3,493,090)</u>	<u>(1,285,773)</u>	<u>196,940</u>	<u>(4,581,923)</u>	<u>(381,294)</u>
Capital Contributions	6,246,601	3,137,388	0	9,383,989	0
Transfers In	0	0	4,000	4,000	0
<i>Change in Net Assets</i>	<u>2,753,511</u>	<u>1,851,615</u>	<u>200,940</u>	<u>4,806,066</u>	<u>(381,294)</u>
<i>Net Assets (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>107,400,188</u>	<u>50,331,407</u>	<u>5,652,501</u>	<u>163,384,096</u>	<u>(755,438)</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$110,153,699</u></u>	<u><u>\$52,183,022</u></u>	<u><u>\$5,853,441</u></u>	<u><u>\$168,190,162</u></u>	<u><u>(\$1,136,732)</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2003

	Business-Type Activities				Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$9,745,165	\$5,143,848	\$6,745,122	\$21,634,135	\$0
Cash Received from Interfund Services Provided	0	0	0	0	6,689,645
Other Cash Receipts	644,553	0	59,016	703,569	1,175
Cash Payments to Suppliers for Goods and Services	(3,469,120)	(3,256,875)	(5,322,678)	(12,048,673)	(667,913)
Cash Paid to Employees	(5,444,933)	(1,267,734)	(235,589)	(6,948,256)	(36,785)
Cash Paid for Claims	0	0	0	0	(6,073,592)
Other Operating Cash Payments	(385,123)	(133,046)	(144,161)	(662,330)	(39,427)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,090,542</u>	<u>486,193</u>	<u>1,101,710</u>	<u>2,678,445</u>	<u>(126,897)</u>
Cash Flows from Noncapital Financing Activities					
Receipts for Operating Grants	0	0	84,900	84,900	0
Transfers In	0	0	4,000	4,000	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>0</u>	<u>0</u>	<u>88,900</u>	<u>88,900</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities					
Payments for Capital Acquisition	(1,375,494)	(6,042,465)	(926,693)	(8,344,652)	0
Proceeds from OWDA	147,940	6,186,996	553,156	6,888,092	0
Principal Paid on General Obligation Bonds	0	(59,712)	0	(59,712)	0
Interest Paid on General Obligation Bonds	0	(37,947)	0	(37,947)	0
Principal Paid on OWDA Loans	(3,256,497)	(1,500,824)	(497,471)	(5,254,792)	0
Interest Paid on OWDA Loans	(2,195,600)	(1,587,911)	(412,688)	(4,196,199)	0
Principal Paid on OPWC Loans	0	(16,794)	0	(16,794)	0
Receipts from Tap-in Fees	4,518,419	1,509,257	0	6,027,676	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,161,232)</u>	<u>(1,549,400)</u>	<u>(1,283,696)</u>	<u>(4,994,328)</u>	<u>0</u>
Cash Flows from Investing Activities					
Interest on Investments	220,138	91,215	32,035	343,388	15,113
Net Decrease in Cash and Cash Equivalents	(850,552)	(971,992)	(61,051)	(1,883,595)	(111,784)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>12,772,270</u>	<u>6,513,947</u>	<u>1,954,328</u>	<u>21,240,545</u>	<u>957,175</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$11,921,718</u>	<u>\$5,541,955</u>	<u>\$1,893,277</u>	<u>\$19,356,950</u>	<u>\$845,391</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2003

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	Internal Service
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used for) Operating Activities					
Operating Income (Loss)	(\$2,121,051)	\$357,799	\$461,695	(\$1,301,557)	(\$396,407)
<i>Adjustments:</i>					
Depreciation	2,861,940	857,984	353,350	4,073,274	0
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	(21,200)	15,880	309,840	304,520	0
Interfund Receivable	(20,215)	0	157	(20,058)	0
Materials and Supplies Inventory	112,088	(5,132)	0	106,956	0
Intergovernmental Receivable	397,654	0	0	397,654	0
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(13,095)	(15,748)	(4,498)	(33,341)	(2,180)
Contracts Payable	(28,441)	28,097	(515,877)	(516,221)	0
Retainage Payable	(23,023)	(771,846)	(82,870)	(877,739)	0
Compensated Absences Payable	30,119	9,592	3,781	43,492	0
Accrued Wages	25,600	2,901	3,624	32,125	533
Intergovernmental Payable	(109,834)	6,666	562,334	459,166	323
Claims Payable	0	0	0	0	270,834
Interfund Payable	0	0	10,174	10,174	0
<i>Total Adjustments</i>	<u>3,211,593</u>	<u>128,394</u>	<u>640,015</u>	<u>3,980,002</u>	<u>269,510</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,090,542</u>	<u>\$486,193</u>	<u>\$1,101,710</u>	<u>\$2,678,445</u>	<u>(\$126,897)</u>

Noncash Activities:

The Medina County Sewer District and Medina County Water District received donated capital assets from developers in the amount of \$1,728,182 and \$1,628,131 respectively.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2003

Assets	
Equity in Pooled Cash and Cash Equivalents	\$14,468,431
Cash and Cash Equivalents in Segregated Accounts	3,346,648
Cash and Cash Equivalents with Fiscal Agent	8,673
Property Taxes Receivable	165,043,276
Accrued Interest Receivable	7,275
Special Assessments Receivable	12,396,160
Intergovernmental Receivable	<u>9,129,785</u>
<i>Total Assets</i>	<u><u>\$204,400,248</u></u>
Liabilities	
Intergovernmental Payable	\$10,999,750
Deposits Held and Due to Others	1,143,260
Payroll Withholdings	125,543
Undistributed Assets	<u>192,131,695</u>
<i>Total Liabilities</i>	<u><u>\$204,400,248</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Note 1 - Reporting Entity

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

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

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

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

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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 is presented as agency funds within Medina County's financial statements:

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

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

B. Fund Accounting

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

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

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

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

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

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

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

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

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

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

Medina County, Ohio
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For the Year Ended December 31, 2003

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

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

C. Measurement Focus

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

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

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

D. Basis of Accounting

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

Revenues - Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the

Medina County, Ohio
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For the Year Ended December 31, 2003

current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year end.

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2003, but which were levied to finance year 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

E. Budgetary Data

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the certificate when the original appropriations were

Medina County, Ohio
Notes to the Basic Financial Statements
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adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate that was in effect at the time the final appropriations were passed by the County Commissioners.

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

F. Cash and Investments

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

The general fund made an advance to various special revenue funds and the fuel project capital projects 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 balance sheet.

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

During 2003, investments were limited to certificates of deposit, repurchase agreements, manuscript bonds, Federal Home Loan Bank Notes, Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes and STAROhio.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2003.

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 2003 amounted to \$829,279 which includes \$625,015 assigned from other County funds.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2003, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of the purchase and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets utilized by the proprietary fund is also capitalized.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

J. Interfund Balances

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

K. Compensated Absences

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

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

L. Accrued Liabilities and Long-Term Obligations

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

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

M. Net Assets

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

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

N. Fund Balance Reserves

The County records reservations for those portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, unclaimed monies and loans receivable which represent revolving loan fund monies

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

(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.

O. Operating Revenues and Expenses

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

P. Interfund Activity

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

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

Q. Bond Discount/Issuance Cost

Bond discounts and issuance cost for governmental and business-type activities are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable whereas issuance costs are recorded as deferred charges, which is included in other assets on the statement of net assets.

R. Extraordinary and Special Items

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

S. Estimates

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

Note 3 – Restatement of Fund Equity and Net Assets

During the year it was determined that the outstanding balance of the revolving loans included a loan that is delinquent and deemed uncollectible. Therefore the amount has been taken off of the County's books and the Revolving Loan special revenue fund beginning fund balance was restated along with the loans receivable. The restatement had the following change on fund balance.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	<u>General</u>	<u>Achievement Center</u>	<u>Nonmajor</u>	<u>Total</u>
Fund Balances, December 31, 2002	\$10,039,441	\$8,053,386	\$18,518,733	\$36,611,560
Loans Receivable	<u>0</u>	<u>0</u>	<u>(8,841)</u>	<u>(8,841)</u>
Restated Fund Balances, December 31, 2002	<u>\$10,039,441</u>	<u>\$8,053,386</u>	<u>\$18,509,892</u>	<u>\$36,602,719</u>

During the year it was determined that the special assessment receivable was overstated. The change had no impact on the nonmajor funds as reported, since the receivable is offset by deferred revenue. However, Net Assets for the Governmental Activities as of December 31, 2002 was reduced by \$1,601,932 for the special assessment change and by \$8,841 for the revolving loan change. The change had the following effect on Net Assets for the Governmental Activities.

	<u>Governmental Activities</u>
Net Assets, December 31, 2002	\$95,828,062
Loans Receivable	(8,841)
Special Assessment Receivable	<u>(1,601,932)</u>
Restated Net Assets, December 31, 2002	<u>\$94,217,289</u>

The change in net assets decreased by \$1,186,932 from \$2,188,493 to \$1,001,561.

During the year it was determined that the outstanding balance of the OPWC Loans was understated by \$319,091. The effect on change in net assets is not determinable. The change had the following effect on fund equity for the Medina County Water District Enterprise Fund and for Business-Type Activities.

	<u>Sewer District</u>	<u>Water District</u>	<u>Solid Waste</u>	<u>Business-Type Activities</u>
Fund Equity, December 31, 2002	\$107,400,188	\$50,650,498	\$5,652,501	\$163,703,187
OPWC Loans Payable	<u>0</u>	<u>(319,091)</u>	<u>0</u>	<u>(319,091)</u>
Net Assets, December 31, 2002	<u>\$107,400,188</u>	<u>\$50,331,407</u>	<u>\$5,652,501</u>	<u>\$163,384,096</u>

Note 4 - Compliance and Accountability

A. Legal Compliance

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	<u>Final</u> <u>Appropriations</u>	<u>Expenditures</u> <u>Plus Encumbrances</u>	<u>Excess</u>
<i>Special Revenue Funds</i>			
ADAMH Board			
Contractual Services	\$6,636,252	\$7,214,658	\$578,406
Ditch Maintenance			
Contractual Services	23,987	24,967	980
Recorder Housing			
Other	0	345,284	345,284
<i>Capital Projects Fund</i>			
State Issue II			
Capital Outlay	0	2,284,176	2,284,176
<i>Enterprise Funds</i>			
Medina County Water District			
Capital Outlay	261,298	6,045,528	5,784,230
Solid Waste Management			
Capital Outlay	569,928	929,050	359,122
<i>Internal Service Fund</i>			
Self Insurance			
Claims and Judgments	6,000,000	6,073,592	73,592

Although these budgetary violations were not corrected by year-end, management has indicated that appropriations will be closely monitored to ensure no future violations.

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

<i>Special Revenue Funds</i>	
ADAMH Board	\$13,733
Community Development Block Grant	6,297
Courthouse Security	4,357
Drug Enforcement	8,277
Office for Older Adults	33,430
Project Impact	653
Safe Communities	14,019
Title VI-D	48,592
Transportation Program	169,745
<i>Proprietary Fund</i>	
Solid Waste Management	16,989

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

B. Fund Deficits

The following nonmajor funds had a deficit fund balance or deficit net assets as of December 31, 2003:

Special Revenue Funds

Community Development Block Grant	\$8,775
Crippled Children	8,048
Project Impact	653
Public Assistance	1,037,844
Safe Communities	19,102
Title VI-D	30,071
Transportation Program	8,256
Workforce Development	240,498

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.

Note 5 - Budgetary Basis of Accounting

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

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

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 Basic Financial Statements
For the Year Ended December 31, 2003

	General	Achievement Center
GAAP Basis	\$1,727,895	\$398,821
Net Adjustment for Revenue Accruals	(1,163,408)	35,405
Fair Value Adjustment for Investments	45,221	0
Net Adjustment for Expenditure Accruals	6,740	50,568
Transfers Out	114,416	0
Encumbrances	<u>(1,113,645)</u>	<u>(1,183,086)</u>
Budget Basis	<u><u>(\$382,781)</u></u>	<u><u>(\$698,292)</u></u>

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;

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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. Banker's acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

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

Cash on Hand At year end, the County had \$771,026 in undeposited cash on hand which is included as part of "equity in pooled cash and cash equivalents."

Deposits At year end, the carrying amount of the County's deposits was \$8,449,839 and the bank balance was \$6,608,735. Of the bank balance \$800,000 was covered by federal depository insurance. The remaining \$5,808,735 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	Category 1	Category 3	Carrying and Fair Value
Investment in Medina County Manuscript Bonds	\$5,600	\$0	\$5,600
Overnight Repurchase Agreements		24,226,114	24,226,114
Federal Home Loan Bank Notes		14,550,998	14,550,998
Federal National Mortgage Association Notes		19,520,415	19,520,415
Federal Home Loan Mortgage Corporation Notes		7,951,688	7,951,688
STAROhio			600,868
			<u>600,868</u>
Total Investments	<u>\$5,600</u>	<u>\$66,249,215</u>	<u>\$66,855,683</u>

The classification of cash and cash equivalents and investments on the 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 basic financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
<i>GASB Statement No. 9</i>	\$76,070,948	\$5,600
Investments of the Cash Management Pool:		
Repurchase Agreements	(24,226,114)	24,226,114
Federal Home Loan Bank Notes	(14,550,998)	14,550,998
Federal National Mortgage Association Notes	(19,520,415)	19,520,415
Federal Home Loan Mortgage Corporation Notes	(7,951,688)	7,951,688
STAROhio	(600,868)	600,868
Cash on Hand	(771,026)	0
		<u>0</u>
<i>GASB Statement No. 3</i>	<u>\$8,449,839</u>	<u>\$66,855,683</u>

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 2003 for real and public utility property taxes represents collections of 2002 taxes. Property tax payments received during 2003 for tangible personal property (other than public utility property) are for 2003 taxes.

2003 real property taxes are levied after October 1, 2003, on the assessed value as of January 1, 2003, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2003 real property taxes are collected in and intended to finance 2004.

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. 2003 public utility property taxes which became a lien December 31, 2002, are levied after October 1, 2003, and are collected in 2004 with real property taxes.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

2003 tangible personal property taxes are levied after October 1, 2002, on the values as of December 31, 2002. Collections are made in 2003. Tangible personal property assessments are 25 percent of true value for capital assets and 23 percent for inventory.

The full tax rate for all County operations for the year ended December 31, 2003, was \$7.04 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2003 property tax receipts were based are as follows:

Real Property	\$3,365,199,280
Public Utility Personal Property	114,326,210
Tangible Personal Property	<u>292,506,342</u>
Total Valuation	<u><u>\$3,772,031,832</u></u>

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

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2003 and for which there is an enforceable legal claim. In the General Fund, Achievement Center, County Home Donations, Drug Enforcement and the General Obligation Bond Retirement Funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2003 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue, while the remainder of the tax receivable is deferred.

Note 8 - Sales and Use Tax

In 1971, the County Commissioners by resolution imposed a one-half of one 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.

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2003. On a modified accrual basis, the amount of the receivable expected to be received outside the available period is deferred. On a full accrual basis, the full amount of the receivable is recognized as revenue. Sales and use tax revenue for 2003 amounted to \$8,465,661, which was credited entirely to the general fund.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Note 9 - Federal Food Stamp Program

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Medina County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2003 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, 2003 is \$2,000.

Note 10 - Receivables

Receivables at December 31, 2003, 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.

Special assessments expected to be collected in more than one year amount to \$4,648,237 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$297,008. A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	
Homestead and Rollback	\$1,344,444
Local Government	2,291,969
Motor Vehicle Registration	799,504
Sheriff's Rotary	328,190
Gasoline Tax	441,001
Permissive Tax	106,869
Indigent Defense Reimbursement	54,120
Municipal Fine Distribution	54,685
Charges for Services	197,417
ODOT Grant	214,475
Reclaim Ohio Grant	173,275
Acheivement Center Grants and Subsidies	263,643
ADAMH Grants and Subsidies	1,344,438
Auto and Gas Grants and Subsidies	26,235
CDBG Grants and Subsidies	6,297
Child Support Grants and Subsidies	62,546
Children's Services Grants and Subsidies	39,471
Drug Enforcement Grants and Subsidies	8,277
JDC Donations Grants and Subsidies	2,074
Office of Older Adults Grants and Subsidies	54,137
Public Assistance Grants and Subsidies	1,302,737
Safe Communities Grants	14,018
Shelter Care Grants and Subsidies	\$6,172

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Governmental Activities (continued)	
Title IV-D Grants and Subsidies	\$29,760
Transportation Grants and Subsidies	48,281
Victim Assistance Grants and Subsidies	10,892
Workforce Development Grans and Subsidies	169,229
<i>Total Governmental Activities</i>	\$9,394,156
 Business-Type Activities	
City of Wadsworth	\$397,654
Solid Waste Grants	47,978
<i>Total Business-Type Activities</i>	\$445,632

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 2003, the County contracted with County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 23), for liability, property and crime insurance. Medical/professional liability for the County Home, the County Jail and the Juvenile Detention Center is covered by CORSA. Coverage provided by CORSA is as follows:

	<u>Limits of Coverage</u>
General Liability	\$1,000,000
Employee Benefit Liability	1,000,000
Law Enforcement Professional Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorist 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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

For 2003, 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 25) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating County is calculated as one experience and a common premium rate is applied to all participants in the Plan.

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

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

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. The monthly premium paid by the County during 2003 was \$255.58 for single coverage and \$605.69 for family coverage. Employees with single coverage paid \$25.00 per month and those with family coverage paid \$50.00 per month, except \$30 per month for sheriffs only. 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 \$1,054,194 reported in the fund at December 31, 2003, was estimated by the third party administrator and is based on the requirements of GASB No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability amount in 2002 and 2003 were:

<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>Balance at End of Year</u>
2002	\$2,109,033	\$5,432,749	\$5,832,996	\$1,708,786
2003	1,708,786	6,344,426	6,073,592	1,979,620

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Note 12 - Contractual Commitments

As of December 31, 2003, the County had contractual commitments for the following projects:

Project	Contractual Commitment	Expended	Balance 12/31/2003
County Home Fire Alarm Upgrade	\$24,830	\$0	\$24,830
Board of Elections Renovations - Electrical	17,980	9,889	8,091
Board of Elections Renovations - General	98,740	86,991	11,749
Total	\$141,550	\$96,880	\$44,670

Note 13 - Capital Assets

Capital asset activity for the year ended December 31, 2003, was as follows:

	Balance 12/31/02	Additions	Deletions	12/31/03
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$3,147,255	\$60,000	\$0	\$3,207,255
Construction in Progress	218,434	44,670	(218,434)	44,670
Total Capital Assets not being depreciated	3,365,689	104,670	(218,434)	3,251,925
Capital Assets being depreciated:				
Buildings	46,292,737	0	0	46,292,737
Improvements Other Than Buildings	1,799,721	0	(3,762)	1,795,959
Equipment	11,046,449	1,321,222	(772,508)	11,595,163
Infrastructure:				
Bridges	11,962,316	84,200	0	12,046,516
Roads	31,801,068	1,270,000	0	33,071,068
Culverts	1,325,526	126,260	0	1,451,786
Signals	260,122	55,248	0	315,370
Total Capital Assets being depreciated	104,487,939	2,856,930	(776,270)	106,568,599
Accumulated Depreciation:				
Buildings	(9,275,346)	(853,544)	0	(10,128,890)
Improvements Other Than Buildings	(531,226)	(36,473)	1,160	(566,539)
Equipment	(7,499,823)	(1,100,361)	714,113	(7,886,071)
Infrastructure:				
Bridges	(2,125,412)	(239,245)	0	(2,364,657)
Roads	(18,499,062)	(2,351,145)	0	(20,850,207)
Culverts	(216,047)	(26,508)	0	(242,555)
Signals	(208,082)	(17,340)	0	(225,422)
Total Accumulated Depreciation	(38,354,998)	(4,624,616) *	715,273	(42,264,341)
Capital Assets being depreciated, net	66,132,941	(1,767,686)	(60,997)	64,304,258
Governmental Activities Capital Assets, Net	\$69,498,630	(\$1,663,016)	(\$279,431)	\$67,556,183

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	Balance 12/31/02	Additions	Deletions	Balance 12/31/03
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	76,174,824	7,919,360	0	84,094,184
Total Capital Assets not being depreciated	77,176,544	7,919,360	0	85,095,904
Capital Assets being depreciated:				
Buildings	13,993,778	0	0	13,993,778
Improvements Other Than Buildings	111,167,008	0	0	111,167,008
Equipment	4,175,327	425,292	(62,904)	4,537,715
Infrastructure:				
Water Lines	33,521,077	1,628,131	0	35,149,208
Sewer Lines	67,138,149	1,728,182	0	68,866,331
Total Capital Assets being depreciated	229,995,339	3,781,605	(62,904)	233,714,040
Accumulated Depreciation:				
Buildings	(4,581,486)	(327,485)	0	(4,908,971)
Improvements Other Than Buildings	(51,578,271)	(1,915,616)	0	(53,493,887)
Equipment	(2,249,895)	(431,161)	62,904	(2,618,152)
Infrastructure:				
Water Lines	(3,520,526)	(532,385)	0	(4,052,911)
Sewer Lines	(6,227,021)	(866,627)	0	(7,093,648)
Total Accumulated Depreciation	(68,157,199)	(4,073,274)	62,904	(72,167,569)
Capital Assets being depreciated, net	161,838,140	(291,669)	0	161,546,471
Business-Type Activities Capital Assets, Net	\$239,014,684	\$7,627,691	\$0	\$246,642,375

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$584,781
Judicial	26,845
Public Safety	362,013
Public Health	2,982,069
Health	404,788
Human Services	264,120
	<hr/>
Total	\$4,624,616

Note 14 - Defined Benefit Retirement Plans

A. Ohio Public Employees Retirement System

All County employees, other than teachers, participate in the Ohio Public Employees Retirement System of Ohio (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer

Medina County, Ohio
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For the Year Ended December 31, 2003

contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705.

For the year ended December 31, 2003, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2003 was 8.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 11.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions to the traditional and combined plans for the years December 31, 2003, 2002, and 2001 were \$5,757,265, \$5,473,325, and \$5,288,372, respectively; 98.61 percent has been contributed for 2003 and 100 percent has been contributed for 2002 and 2001. Contributions to the member-directed plan for 2003 were \$35,203 made by the County and \$22,083 made by the plan members.

B. State Teachers Retirement System

The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a publicly available, stand-alone financial report that may be obtained by writing to the STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614)-227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their

Medina County, Ohio
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For the Year Ended December 31, 2003

account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

For the fiscal year ended June 30, 2003, plan members were required to contribute 9.3 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2002, the portion used to fund pension obligations was 9.5 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. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2003, 2002, and 2001 were \$166,114, \$109,212, and \$102,805, respectively; 87.44 percent has been contributed for 2003 and 100 percent has been contributed for 2002 and 2001. There were no contributions made to the DC and Combined Plans for 2003 by the County or by the plan members.

Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System of Ohio (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2003 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 5.00 percent was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.00 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 annually.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

The number of active contributing participants in the traditional and combined plans was 364,881. Actual employer contributions for 2003 which were used to fund postemployment benefits were \$2,080,488. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2002, (the latest information available) were \$10.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices will incorporate a cafeteria approach, offering a broader range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

B. State Teachers Retirement System

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

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Ohio Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2003, the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$11,865 for fiscal year 2003.

STRS Ohio pays health care benefits from the Health Care Reserve Fund. At June 30, 2003, the (latest information available) the balance in the Fund was \$2.8 billion. For the year ended June 30, 2003, net health care costs paid by STRS Ohio were \$352,301,000 and STRS Ohio had 108,294 eligible benefit recipients.

Note 16 - 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Note 17 - Long-Term Obligations

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>	<u>Date of Maturity</u>
Business-Type Activities:				
General Obligation Bonds				
<i>Medina County Water District:</i>				
S.D. Improvements, Series 1990	1990	7.40 %	\$375,000	2010
S.D. Improvements, Pearl/Norwalk	1995	5.94	759,522	2013
OWDA Loans				
<i>Medina County Water District:</i>				
RRSD W5-2	1980	7.87	219,436	2004
RRSD W5-1	1980	7.36	3,127,340	2004
RRSD W-7	1981	7.56	2,593,634	2005
Chippewa Ext and S-1	1988	7.65	813,025	2013
East Smith	1989	7.73	48,831	2009
Forest Drive	1989	8.40	67,178	2009
Route 162 Water Tower/Avon Lake	1996	5.85	2,731,477	2021
Route 162 Waterline	1996	6.58	621,460	2016
River Styx	1996	6.64	156,174	2016
Station, River, Grafton Roads	1996	5.90	1,973,583	2016
Ryan, Avon, Marks Roads	1997	7.38	997,293	2017
Stiger and Crocker Roads	1997	7.38	1,091,106	2017
Lafayette Waterline Loop	1998	6.49	1,077,303	2018
SCSD 39085702-1	1999	6.32	1,216,567	2018
Water Distribution System	2000	5.73	2,129,497	2020
Northwest Storage	2000	4.38	4,028,963	2021
Metzger Muntz and Sleepy Hollow	2001	5.56	942,260	2021
Lester Wolff (3234)	2002	6.41	1,167,264	2022
Granger Tanks	2002	3.90	1,173,369	2022
Remsen, Huffman, Hamlin Roads	2002	4.65	855,191	2022
Spieth	2002	4.87	7,352,871	2023
Spieth Pump Station	2002	4.65	2,791,274	2023
Water System Expansion	2002	4.64	2,768,884	2024
Water System Expansion	2002	4.65	3,299,553	2024
Waterline Extensions	2003	4.65	2,696,450	2025
Foskett/Station/Beck Roads Waterlines	2003	4.65	1,170,172	2025
State Route 18 Waterline Relocation	2003	4.65	298,496	2025
Waterline Extensions	2003	4.65	8,440	2025

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities (continued):				
OWDA Loans				
<i>Medina County Sewer District:</i>				
RRSD #390354	1972	6.25 %	\$873,171	2011
RRSD #390657	1977	5.25	2,720,924	2016
RRSD #39999903-1	1979	7.49	4,072,698	2003
RRSD #39999904	1979	7.67	164,671	2003
RRSD #39999902	1979	7.76	1,831,665	2003
RRSD #39999903-2	1981	7.05	364,439	2005
RRSD #39999903-3	1982	10.71	478,643	2005
SCSD #39085702-1	1985	11.19	49,406	2005
SCSD #39085702-2	1980	6.65	5,834,215	2005
East Smith	1989	7.73	60,453	2009
Chippewa	1991	5.00	1,335,333	2010
Hamilton Road	1993	5.20	1,131,017	2013
Chippewa	1993	5.00	2,600,613	2013
Brunswick Gardens	1993	7.54	487,832	2013
Hinckley Wastewater Treatment	1997	3.68	9,062,842	2016
Hamilton	1997	4.16	724,553	2016
Marks Sewer	1997	4.35	1,400,823	2016
Brunswick Rehab	1997	4.16	1,038,847	2016
SCSD #39085702-1	1999	6.32	1,216,567	2018
Medina City Rehab	2000	3.02	1,829,529	2020
Plum Creek	2002	3.64	1,984,510	2022
Liverpool Treatment	2002	3.56	40,411,040	2022
Route 252 Sewer	2002	3.95	616,516	2022
<i>Solid Waste District:</i>				
Central Processing Facility	2002	5.70	6,865,292	2014
OPWC Loan				
<i>Medina County Water District:</i>				
Water Loop	2002	8.00	335,885	2021
Governmental Activities:				
General Obligation Bonds				
Achievement Center	1986	7.25	7,000,000	2006
County Facilities Improvements	1996	Variable	2,500,000	2014
Highway Garage	1997	Variable	3,750,000	2014
Prosecutor's Renovations	1999	Variable	500,000	2009
Department of Human Services	1999	Variable	3,000,000	2024
Engineering Center	2000	Variable	1,350,000	2010
Adult Jail Facility Refunding Bonds	2002	2.68	3,850,000	2009
Various Improvements	2002	2.68	1,125,000	2009
OWDA Loans				
County Home Sewer	1994	3.54	122,581	2014
Fair Board Water	2001	4.65	192,144	2011

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities (continued):				
Special Assessment Bonds				
SD #2 - Sewer Improvements	1983	9.88 %	\$113,000	2003
SD #500 - Sewer Improvements	1985	9.13	550,000	2004
Normandy Park Waterline	1985	9.13	25,765	2004
SD #500 - Water Improvements	1986	7.13	295,000	2006
County Improvements	1988	7.25	825,000	2008
Sewer Improvements, Series 1990	1990	7.40	100,000	2010
Sewer Improvements, Series 1992	1992	5.90	125,000	2012
State Route 18	1994	6.30	2,100,000	2013
Deferred Assessments	1995	5.94	177,262	2013
Water Improvements #5	2000	Variable	650,000	2019
Getaway Drive	2002	Variable	415,000	2020

OWDA Loans Paid from Special Assessments

Rustic Hills Portion	1988	7.73	664,777	2008
State Route 18 Water	1994	7.14	751,939	2014
State Route 18 Sewer	1994	5.20	1,917,178	2014
Harrisville Water	1997	6.36	578,146	2009
Harrisville Sewer	1997	6.36	870,045	2009
East Smith Water	2001	7.73	97,162	2009
East Smith Sewer	1989	7.73	86,303	2009
Forest Drive	1989	8.40	107,402	2009

A schedule of changes in bonds and other long-term obligations of the County during 2003 follows:

	Balance December 31, 2002	Additions	Reductions	Balance December 31, 2003	Amount Due in One Year
Business-Type Activities:					
General Obligation Bonds					
<i>Medina County Water District:</i>					
S.D. Improvement, Series 1990	\$157,893	\$0	\$19,737	\$138,156	\$19,737
S.D. Improvement, Pearl/Norwalk	439,720	0	39,975	399,745	39,975
Total General Obligation Bonds	597,613	0	59,712	537,901	59,712
OWDA Loans					
<i>Medina County Water District:</i>					
RRSD W5-2	27,576	0	18,158	9,418	9,418
RRSD W5-1	378,267	0	249,278	128,989	128,989
RRSD W-7	514,114	0	195,035	319,079	209,780
Chippewa Ext and S-1	503,795	0	35,358	468,437	38,064
East Smith	24,170	0	3,502	20,668	3,773
Forest Drive	34,190	0	4,614	29,576	5,001
Route 162 Water Tower/Avon Lake	2,306,636	0	75,700	2,230,936	80,128
Route 162 Waterline	485,886	0	24,790	461,096	26,420
River Styx	122,264	0	6,214	116,050	6,626
Station, River, Grafton Roads	1,519,772	0	81,006	1,438,766	85,784
Ryan, Avon, Marks Roads	828,762	0	35,774	792,988	38,414
Stiger and Crocker Roads	\$906,721	\$0	\$39,138	\$867,583	\$42,026

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	Balance December 31, 2002	Additions	Reductions	Balance December 31, 2003	Amount Due in One Year
Business-Type Activities (continued):					
OWDA Loans					
<i>Medina County Water District:</i>					
Lafayette Waterline Loop	\$919,178	\$0	\$38,040	\$881,138	\$40,508
SCSD 39085702-1	1,055,717	0	42,116	1,013,601	0
Water Distribution System	1,940,286	0	70,432	1,869,854	74,468
Northwest Storage	3,763,827	0	141,113	3,622,714	147,362
Metzger Muntz and Sleepy Hollow	887,507	0	29,717	857,790	31,391
Lester Wolff (3234)	1,137,241	0	31,978	1,105,263	34,061
Granger Tanks	1,084,892	0	40,431	1,044,461	0
Remsen, Huffman, Hamlin Roads	724,925	0	27,303	697,622	0
Spieth	6,512,407	197,045	224,037	6,485,415	0
Spieth Pump Station	2,791,273	0	87,090	2,704,183	91,187
Water System Expansion	638,985	1,600,332	0	2,239,317	0
Water System Expansion	3,771,104	216,061	0	3,987,165	44,778
Waterline Extensions	0	2,696,450	0	2,696,450	0
Foskett/Station/Beck Roads Waterlines	0	1,170,172	0	1,170,172	0
State Route 18 Waterline Relocation	0	298,496	0	298,496	0
Waterline Extensions	0	8,440	0	8,440	0
<i>Medina County Water District OWDA Loans</i>	<u>32,879,495</u>	<u>6,186,996</u>	<u>1,500,824</u>	<u>37,565,667</u>	<u>1,138,178</u>
<i>Medina County Sewer District:</i>					
RRSD #390354	386,059	0	35,742	350,317	37,975
RRSD #390657	918,311	0	68,024	850,287	68,024
RRSD #39999903-1	169,801	0	169,801	0	0
RRSD #39999904	6,890	0	6,890	0	0
RRSD #39999902	76,969	0	76,969	0	0
RRSD #39999903-2	69,568	0	26,509	43,059	28,378
RRSD #39999903-3	117,213	0	43,594	73,619	48,863
SCSD #39085702-2	10,592	0	5,052	5,540	5,540
East Smith	29,915	0	3,920	25,995	4,223
Chippewa	658,637	0	74,375	584,262	78,141
Hamilton Road	707,557	0	55,555	652,002	58,481
Chippewa	1,615,016	0	128,027	1,486,989	134,509
Brunswick Gardens	328,860	0	23,202	305,658	24,952
Hinckley Wastewater Treatment	6,778,023	0	395,764	6,382,259	410,462
Hamilton	550,634	0	31,133	519,501	32,442
Marks Sewer	1,069,535	0	59,703	1,009,832	62,328
Brunswick Rehab	789,486	0	44,638	744,848	46,515
SCSD #39085702-1	881,079	0	426,362	454,717	454,717
Medina City Rehab	1,743,593	131,975	71,467	1,804,101	0
Plum Creek	1,573,881	0	73,066	1,500,815	0
Liverpool Treatment	36,843,904	0	1,415,567	35,428,337	0
Route 252 Sewer	561,437	15,965	21,137	556,265	0
<i>Medina County Sewer District OWDA Loans</i>	<u>55,886,960</u>	<u>147,940</u>	<u>3,256,497</u>	<u>52,778,403</u>	<u>1,495,550</u>
<i>Solid Waste</i>					
Central Processing Facility	6,788,636	553,156	497,471	6,844,321	0
<i>Total OWDA Loans</i>	<u>\$95,555,091</u>	<u>\$6,888,092</u>	<u>\$5,254,792</u>	<u>\$97,188,391</u>	<u>\$2,633,728</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	Balance December 31, 2002	Additions	Reductions	Balance December 31, 2003	Amount Due In One Year
Business-Type Activities (continued):					
OPWC Loan					
Water Loop	\$319,091	\$0	\$16,794	\$302,297	\$16,294
Compensated Absences Payable	449,720	70,123	26,631	493,212	40,541
<i>Total Business-Type Activities</i>	<u>\$96,921,515</u>	<u>\$6,958,215</u>	<u>\$5,357,929</u>	<u>\$98,521,801</u>	<u>\$2,750,275</u>
Governmental Activities:					
General Obligation Bonds					
Achievement Center	\$1,400,000	\$0	\$350,000	\$1,050,000	\$350,000
County Facility Improvement	2,015,000	0	100,000	1,915,000	105,000
Highway Garage	2,080,000	0	380,000	1,700,000	395,000
Prosecutor's Renovations	370,000	0	45,000	325,000	50,000
Department of Human Services	2,785,000	0	75,000	2,710,000	80,000
Engineering Center	1,135,000	0	120,000	1,015,000	125,000
Adult Jail Facility Refunding Bonds	3,850,000	0	520,000	3,330,000	525,000
Unamortized Discount	(16,697)	0	(2,385)	(14,312)	0
Various Improvement Bonds	1,125,000	0	60,000	1,065,000	65,000
Unamortized Discount	(11,190)	0	(746)	(10,444)	0
<i>Total General Obligation Bonds</i>	<u>14,732,113</u>	<u>0</u>	<u>1,646,869</u>	<u>13,085,244</u>	<u>1,695,000</u>
OWDA Loans					
County Home Sewer	80,711	0	5,798	74,913	6,005
Fair Board Sewer	168,641	0	16,594	152,047	17,375
<i>Total OWDA Loans</i>	<u>249,352</u>	<u>0</u>	<u>22,392</u>	<u>226,960</u>	<u>23,380</u>
Special Assessment Bonds					
SD #2 - Sewer Improvements	7,000	0	7,000	0	0
SD #500 - Sewer Improvements	75,000	0	25,000	50,000	25,000
Normady Park Waterline	2,800	0	1,400	1,400	1,400
SD #500 - Water Improvements	60,000	0	15,000	45,000	15,000
County Improvements	125,000	0	25,000	100,000	20,000
Sewer Improvements, Series 1990	42,104	0	5,263	36,841	5,263
Sewer Improvements, Series 1992	50,000	0	5,000	45,000	5,000
State Route 18	1,155,000	0	105,000	1,050,000	105,000
Deferred Assessments	110,276	0	10,025	100,251	10,025
Water Improvements #5	615,000	0	20,000	595,000	25,000
Getaway Drive	415,000	0	5,000	410,000	15,000
<i>Total Special Assessment Bonds</i>	<u>\$2,657,180</u>	<u>\$0</u>	<u>\$223,688</u>	<u>\$2,433,492</u>	<u>\$226,688</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	Balance December 31, 2002	Additions	Reductions	Balance December 31, 2003	Amount Due in One Year
Governmental Activities (continued):					
OWDA Loans (Paid from Special Assessments)					
Rustic Hills Portion	\$266,838	\$0	\$45,728	\$221,110	\$49,262
State Route 18 Water	534,319	0	33,602	500,717	94,171
State Route 18 Sewer	1,288,833	0	89,458	1,199,375	36,000
Harrisville Water	341,944	0	48,580	293,364	77,756
Harrisville Sewer	514,586	0	73,106	441,480	51,670
East Smith Water and Sewer	26,438	0	4,118	22,320	4,220
East Smith Water and Sewer	55,675	0	7,152	48,523	7,921
Forest Drive	49,453	0	6,674	42,779	7,235
<i>Total ODWA Loans</i>	<u>3,078,086</u>	<u>0</u>	<u>308,418</u>	<u>2,769,668</u>	<u>328,235</u>
Compensated Absences	<u>2,415,497</u>	<u>461,039</u>	<u>176,203</u>	<u>2,700,333</u>	<u>109,865</u>
<i>Total Governmental Activities</i>	<u><u>\$23,132,228</u></u>	<u><u>\$461,039</u></u>	<u><u>\$2,377,570</u></u>	<u><u>\$21,215,697</u></u>	<u><u>2,383,168</u></u>

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

All bonded debt is a general obligation supported by the full faith and credit of the County. OWDA loans grant 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 will be paid from the fund from which the employee is paid. These funds include the general fund, achievement center, ADAMH, auto and gas, child support enforcement agency, dog and kennel, DRETAC, drug enforcement, office of older adults, public assistance, real estate, shelter care, transportation, sewer, water and solid waste funds.

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Business-Type Activities:

	<u>Revenue Bonds</u>		<u>OWDA Loans</u>		<u>OPWC Loans</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2004	\$59,712	\$34,129	\$2,633,728	\$1,637,236	\$16,794	\$0
2005	59,712	30,309	1,983,130	1,491,050	16,794	0
2006	59,712	26,491	1,924,150	1,411,379	16,794	0
2007	59,712	22,631	2,019,381	1,312,575	16,794	0
2008	59,712	18,773	2,119,780	1,210,620	16,794	0
2009-2013	239,341	40,358	11,214,330	4,342,940	83,970	0
2014-2018	0	0	8,190,395	1,637,015	83,970	0
2019-2023	0	0	2,342,720	202,449	50,387	0
Total	<u>\$537,901</u>	<u>\$172,691</u>	<u>\$32,427,614</u>	<u>\$13,245,264</u>	<u>\$302,297</u>	<u>\$0</u>

Governmental Activities:

	<u>General Obligation Bonds</u>		<u>Special Assessment Bonds</u>		<u>OWDA Loans</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2004	\$1,695,000	\$582,604	\$226,688	\$120,471	\$351,615	\$179,279
2005	1,735,000	508,965	225,288	107,381	373,767	157,127
2006	1,790,000	433,932	200,288	94,972	397,344	133,549
2007	1,490,000	353,783	185,288	84,750	422,465	108,430
2008	1,075,000	292,353	190,288	75,556	382,829	81,702
2009-2013	2,660,000	966,407	865,652	254,120	1,064,378	172,667
2014-2018	1,605,000	474,007	325,000	119,878	4,230	72
2019-2023	860,000	227,740	215,000	26,025	0	0
2024-2028	200,000	10,200	0	0	0	0
Total	<u>\$13,110,000</u>	<u>\$3,849,991</u>	<u>\$2,433,492</u>	<u>\$883,153</u>	<u>\$2,996,628</u>	<u>\$832,826</u>

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

Enterprise Funds

Medina County Sewer District	\$39,289,518
Medina County Water District	18,627,538
Solid Waste	<u>6,843,721</u>
Total	<u>\$64,760,777</u>

Medina County, Ohio
Notes to the Basic Financial Statements
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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, 2003, are an overall debt margin of \$83,905,765 and a margin on unvoted debt of \$28,825,287.

Note 18 – Conduit Debt Obligations

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

As of December 31, 2003, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$79,640,000 was still outstanding.

Note 19 - Contingent Liabilities

A. Grants

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

B. Litigation

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

Note 20 - Joint Venture

The County participates in the Medina County Emergency Management Agency which is a statutorily created political subdivision of the State. The Agency is a joint venture among the County, three cities, seventeen townships and six villages all located wholly within the County. Of the nine member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the county-wide agreement. Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2003, the County contributed \$66,129 to the Agency, which represents 48 percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Note 21 - Interfund Activity and Balances

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2003, consisted of the following:

<u>Transfer To</u>	<u>Transfer From</u>			<u>Total</u>
	<u>General Fund</u>	<u>Achievement Center</u>	<u>Nonmajor Governmental</u>	
Major Fund				
General Fund	\$0	\$0	\$12,401	\$12,401
Nonmajor Governmental	<u>2,993,279</u>	<u>100,000</u>	<u>482,605</u>	<u>3,575,884</u>
<i>Total Governmental Activities</i>	2,993,279	100,000	495,006	3,588,285
Business-Type Activities				
Solid Waste	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>4,000</u>
Total	<u><u>\$2,997,279</u></u>	<u><u>\$100,000</u></u>	<u><u>\$495,006</u></u>	<u><u>\$3,592,285</u></u>

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

B. Interfund Balances

Interfund balances at December 31, 2003, consisted of the following amounts and represent advances to offset deficit cash. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

<u>Interfund Payable</u>					
<u>Interfund Receivable</u>	<u>General Fund</u>	<u>Achievement Center</u>	<u>Nonmajor Governmental</u>	<u>Solid Waste</u>	<u>Total</u>
Major Fund					
General Fund	\$0	\$0	\$660,544	\$16,989	\$677,533
Nonmajor Governmental	<u>114,416</u>	<u>15,101</u>	<u>32,560</u>	<u>0</u>	<u>162,077</u>
<i>Total Governmental Activities</i>	114,416	15,101	693,104	16,989	839,610
Business-Type Activities					
Medina County Sewer District	<u>19,985</u>	<u>1,781</u>	<u>124</u>	<u>0</u>	<u>21,890</u>
Total	<u>\$134,401</u>	<u>\$16,882</u>	<u>\$693,228</u>	<u>\$16,989</u>	<u>\$861,500</u>

Note 22 - Jointly Governed Organizations

A. 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 agency including budgeting, appropriating, contracting and designing management. Each participant's degree of control is limited to its representation on the board. During 2003, the County contributed \$44,850 to NOACA.

B. 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 2003, the County contributed \$40,500 to the Council.

C. Lorain Medina Community Based Correctional Facility Judicial Corrections Board

The Judicial Corrections Board consists of the general division judges of the common pleas court, four from Lorain County and two from Medina County. This board reviews the implementation of the operations of the correctional and rehabilitation programs at the correctional facility based in Lorain County. During 2003, the County did not contribute any funding to this jointly governed organization.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Note 23 - Risk Sharing Pool

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2003 was \$363,200.

Note 24 - Related Organizations

A. 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 2003.

B. 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 2003.

C. 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,

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

and sanitary housing for qualified persons within the County. During 2003, the County did not have any financial contributions to the operation of the MMHA.

Note 25 - Insurance Purchasing Pool

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool. A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and 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.

Combining Statements and Individual Fund Schedules

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

County History Project Fund – To account for the monies collected for the County Bicentennial video and education programs.

County Home Donations Fund – To account for the monies donated for use by the County Home.

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

Emergency Communications Fund – To account for monies used for the ongoing updates and equipment replacement.

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

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

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

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

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

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

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

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds

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

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

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

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

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

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

Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,696,559	\$2,115,508	\$1,076,074	\$19,888,141
Cash and Cash Equivalents				
With Fiscal Agents	0	676	0	676
Investments In Segregated Accounts	0	5,600	0	5,600
Materials and Supplies Inventory	207,981	0	0	207,981
Accrued Interest Receivable	12,017	0	0	12,017
Accounts Receivable	38,500	0	1,200	39,700
Intergovernmental Receivable	4,576,374	57,226	0	4,633,600
Interfund Receivable	162,077	0	0	162,077
Property Taxes Receivable	1,180,251	890,037	0	2,070,288
Special Assessments Receivable	30,084	5,203,160	0	5,233,244
Loans Receivable	18,532	0	0	18,532
<i>Total Assets</i>	<u>\$22,922,375</u>	<u>\$8,272,207</u>	<u>\$1,077,274</u>	<u>\$32,271,856</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$1,099,936	\$0	\$40,671	\$1,140,607
Contracts Payable	830,611	0	19,483	850,094
Accrued Wages and Benefits	335,051	0	0	335,051
Matured Interest Payable	0	676	0	676
Interfund Payable	693,228	0	0	693,228
Intergovernmental Payable	1,453,783	0	0	1,453,783
Deferred Revenue	3,741,304	6,150,423	0	9,891,727
<i>Total Liabilities</i>	<u>8,153,913</u>	<u>6,151,099</u>	<u>60,154</u>	<u>14,365,166</u>
Fund Balances				
Reserved for Encumbrances	98,961	0	0	98,961
Reserved for Loans Receivable	18,532	0	0	18,532
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	14,650,969	0	0	14,650,969
Debt Service Funds	0	2,121,108	0	2,121,108
Capital Projects Funds	0	0	1,017,120	1,017,120
<i>Total Fund Balances</i>	<u>14,768,462</u>	<u>2,121,108</u>	<u>1,017,120</u>	<u>17,906,690</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$22,922,375</u>	<u>\$8,272,207</u>	<u>\$1,077,274</u>	<u>\$32,271,856</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Taxes	\$1,657,132	\$1,282,205	\$0	\$2,939,337
Charges for Services	5,003,571	0	661,636	5,665,207
Fines and Forfeitures	70,562	0	0	70,562
Intergovernmental	26,178,593	70,003	2,284,176	28,532,772
Special Assessments	288,535	532,106	0	820,641
Interest	71,884	232,669	0	304,553
Donations	105,664	0	0	105,664
Other	1,547,041	363,025	15,468	1,925,534
<i>Total Revenues</i>	<u>34,922,982</u>	<u>2,480,008</u>	<u>2,961,280</u>	<u>40,364,270</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,724,085	307,243	0	3,031,328
Judicial System	2,565,759	0	0	2,565,759
Public Safety	2,705,322	0	0	2,705,322
Public Works	7,579,227	0	0	7,579,227
Health	7,088,808	0	0	7,088,808
Human Services	13,934,702	0	0	13,934,702
Economic Development and Assistance	328,843	0	0	328,843
Capital Outlay	0	0	3,611,743	3,611,743
Debt Service:				
Principal Retirement	75,000	2,129,498	0	2,204,498
Interest and Fiscal Charges	133,563	864,557	0	998,120
<i>Total Expenditures</i>	<u>37,135,309</u>	<u>3,301,298</u>	<u>3,611,743</u>	<u>44,048,350</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,212,327)</u>	<u>(821,290)</u>	<u>(650,463)</u>	<u>(3,684,080)</u>
Other Financing Sources (Uses)				
Transfers In	2,518,279	482,605	575,000	3,575,884
Transfers Out	(492,438)	0	(2,568)	(495,006)
<i>Total Other Financing Sources (Uses)</i>	<u>2,025,841</u>	<u>482,605</u>	<u>572,432</u>	<u>3,080,878</u>
<i>Net Change in Fund Balances</i>	(186,486)	(338,685)	(78,031)	(603,202)
<i>Fund Balances Beginning of Year</i>	<u>14,954,948</u>	<u>2,459,793</u>	<u>1,095,151</u>	<u>18,509,892</u>
<i>Fund Balances End of Year</i>	<u>\$14,768,462</u>	<u>\$2,121,108</u>	<u>\$1,017,120</u>	<u>\$17,906,690</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant
Assets					
Equity in Pooled Cash and					
Cash Equivalents	\$2,855,727	\$4,073,742	\$539,023	\$1,277,536	\$353
Materials and Supplies Inventory	0	207,981	0	0	0
Accrued Interest Receivable	0	12,017	0	0	0
Accounts Receivable	0	3,966	0	0	0
Intergovernmental Receivable	1,344,438	1,402,400	62,546	39,471	6,297
Interfund Receivable	8,125	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$4,208,290</u>	<u>\$5,700,106</u>	<u>\$601,569</u>	<u>\$1,317,007</u>	<u>\$6,650</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$332,644	\$143,452	\$3,355	\$107,927	\$1,723
Contracts Payable	586,879	215,438	0	0	0
Accrued Wages and Benefits	8,430	94,872	40,930	0	631
Interfund Payable	20,587	124	0	172	6,297
Intergovernmental Payable	10,650	98,815	40,818	0	477
Deferred Revenue	8,750	897,784	62,546	39,471	6,297
<i>Total Liabilities</i>	<u>967,940</u>	<u>1,450,485</u>	<u>147,649</u>	<u>147,570</u>	<u>15,425</u>
Fund Balances					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	3,240,350	4,249,621	453,920	1,169,437	(8,775)
<i>Total Fund Balances (Deficit)</i>	<u>3,240,350</u>	<u>4,249,621</u>	<u>453,920</u>	<u>1,169,437</u>	<u>(8,775)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,208,290</u>	<u>\$5,700,106</u>	<u>\$601,569</u>	<u>\$1,317,007</u>	<u>\$6,650</u>

Community Safety Awareness	Computer	County Home Donations	Courthouse Security	Crippled Children	Ditch Maintenance	Dog and Kennel
\$50,560	\$394,133	\$68,907	\$30,607	\$0	\$1,696,843	\$28,752
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	3,523	0	0	0	0
0	0	0	0	0	30,084	0
0	0	0	0	0	0	0
<u>\$50,560</u>	<u>\$394,133</u>	<u>\$72,430</u>	<u>\$30,607</u>	<u>\$0</u>	<u>\$1,726,927</u>	<u>\$28,752</u>
\$14,690	\$4,817	\$0	\$616	\$8,048	\$0	\$7,763
0	0	0	0	0	0	0
3,718	2,289	0	2,066	0	0	5,141
0	0	0	4,357	0	0	0
4,292	1,501	0	2,830	0	0	6,049
0	0	3,523	0	0	30,084	0
<u>22,700</u>	<u>8,607</u>	<u>3,523</u>	<u>9,869</u>	<u>8,048</u>	<u>30,084</u>	<u>18,953</u>
507	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>27,353</u>	<u>385,526</u>	<u>68,907</u>	<u>20,738</u>	<u>(8,048)</u>	<u>1,696,843</u>	<u>9,799</u>
<u>27,860</u>	<u>385,526</u>	<u>68,907</u>	<u>20,738</u>	<u>(8,048)</u>	<u>1,696,843</u>	<u>9,799</u>
<u>\$50,560</u>	<u>\$394,133</u>	<u>\$72,430</u>	<u>\$30,607</u>	<u>\$0</u>	<u>\$1,726,927</u>	<u>\$28,752</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2003

	DRETAC	Drug Enforcement	FEMA Subsidy	Indigent Guardianship	Juneville Detention Center Donations
Assets					
Equity in Pooled Cash and					
Cash Equivalents	\$333,866	\$573,858	\$29,352	\$6,333	\$0
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	83,922	0	0	2,074
Interfund Receivable	0	4,492	0	0	0
Property Taxes Receivable	0	1,176,728	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$333,866</u>	<u>\$1,839,000</u>	<u>\$29,352</u>	<u>\$6,333</u>	<u>\$2,074</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$8,321	\$7,896	\$0	\$2,446	\$0
Contracts Payable	0	5,446	0	0	0
Accrued Wages and Benefits	4,594	12,112	0	0	0
Interfund Payable	0	177,054	0	0	0
Intergovernmental Payable	7,127	141,658	0	0	0
Deferred Revenue	0	1,260,650	0	0	0
<i>Total Liabilities</i>	<u>20,042</u>	<u>1,604,816</u>	<u>0</u>	<u>2,446</u>	<u>0</u>
Fund Balances					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	313,824	234,184	29,352	3,887	2,074
<i>Total Fund Balances (Deficit)</i>	<u>313,824</u>	<u>234,184</u>	<u>29,352</u>	<u>3,887</u>	<u>2,074</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$333,866</u>	<u>\$1,839,000</u>	<u>\$29,352</u>	<u>\$6,333</u>	<u>\$2,074</u>

<u>Marriage License</u>	<u>Office for Older Adults</u>	<u>Project Impact</u>	<u>Public Assistance</u>	<u>Real Estate Assessment</u>	<u>Recorder Housing</u>	<u>Revolving Loan Program</u>
\$20,157	\$98,123	\$0	\$268,409	\$1,887,949	\$453,034	\$180,083
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	54,137	0	1,302,737	0	0	0
0	9,855	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	18,532
<u>\$20,157</u>	<u>\$162,115</u>	<u>\$0</u>	<u>\$1,571,146</u>	<u>\$1,887,949</u>	<u>\$453,034</u>	<u>\$198,615</u>
\$20,157	\$7,177	\$0	\$252,387	\$7,686	\$0	\$0
0	0	0	8,970	0	0	0
0	8,036	0	101,531	11,575	0	0
0	51,492	653	23,382	0	0	0
0	12,084	0	1,053,348	15,424	0	0
0	20,407	0	1,169,372	0	0	0
<u>20,157</u>	<u>99,196</u>	<u>653</u>	<u>2,608,990</u>	<u>34,685</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	18,532
0	62,919	(653)	(1,037,844)	1,853,264	453,034	180,083
<u>0</u>	<u>62,919</u>	<u>(653)</u>	<u>(1,037,844)</u>	<u>1,853,264</u>	<u>453,034</u>	<u>198,615</u>
<u>\$20,157</u>	<u>\$162,115</u>	<u>\$0</u>	<u>\$1,571,146</u>	<u>\$1,887,949</u>	<u>\$453,034</u>	<u>\$198,615</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2003

	Safe Communities	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
Assets					
Equity in Pooled Cash and					
Cash Equivalents	\$0	\$1,085,532	\$41,381	\$11,615	\$49,615
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	34,534
Intergovernmental Receivable	14,018	6,172	0	29,760	48,281
Interfund Receivable	0	0	0	0	139,605
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$14,018</u>	<u>\$1,091,704</u>	<u>\$41,381</u>	<u>\$41,375</u>	<u>\$272,035</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$2,755	\$1,227	\$704	\$19,464
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	8,296	0	10,535	16,385
Interfund Payable	14,019	1,504	0	48,592	169,745
Intergovernmental Payable	5,083	11,428	0	11,615	26,416
Deferred Revenue	14,018	0	0	0	48,281
<i>Total Liabilities</i>	<u>33,120</u>	<u>23,983</u>	<u>1,227</u>	<u>71,446</u>	<u>280,291</u>
Fund Balances					
Reserved for Encumbrances	0	100	0	0	94,843
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	(19,102)	1,067,621	40,154	(30,071)	(103,099)
<i>Total Fund Balances (Deficit)</i>	<u>(19,102)</u>	<u>1,067,721</u>	<u>40,154</u>	<u>(30,071)</u>	<u>(8,256)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$14,018</u>	<u>\$1,091,704</u>	<u>\$41,381</u>	<u>\$41,375</u>	<u>\$272,035</u>

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$587,222	\$21,264	\$4,594	\$27,989	\$16,696,559
0	0	0	0	207,981
0	0	0	0	12,017
0	0	0	0	38,500
0	10,892	0	169,229	4,576,374
0	0	0	0	162,077
0	0	0	0	1,180,251
0	0	0	0	30,084
0	0	0	0	18,532
<u>\$587,222</u>	<u>\$32,156</u>	<u>\$4,594</u>	<u>\$197,218</u>	<u>\$22,922,375</u>
\$43,701	\$0	\$2,646	\$98,334	\$1,099,936
13,878	0	0	0	830,611
0	1,134	0	2,776	335,051
0	10,892	0	164,358	693,228
0	1,149	0	3,019	1,453,783
0	10,892	0	169,229	3,741,304
<u>57,579</u>	<u>24,067</u>	<u>2,646</u>	<u>437,716</u>	<u>8,153,913</u>
0	0	0	3,511	98,961
0	0	0	0	18,532
<u>529,643</u>	<u>8,089</u>	<u>1,948</u>	<u>(244,009)</u>	<u>14,650,969</u>
<u>529,643</u>	<u>8,089</u>	<u>1,948</u>	<u>(240,498)</u>	<u>14,768,462</u>
<u>\$587,222</u>	<u>\$32,156</u>	<u>\$4,594</u>	<u>\$197,218</u>	<u>\$22,922,375</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant
Revenues					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	329,197	458,177	0	0
Fines and Forfeitures	0	69,761	0	0	0
Intergovernmental	5,892,532	6,769,760	2,221,938	1,899,902	290,800
Special Assessments	0	0	0	0	0
Interest	0	67,513	0	0	0
Donations	0	0	0	0	0
Other	159,519	502,443	3,320	0	0
<i>Total Revenues</i>	<u>6,052,051</u>	<u>7,738,674</u>	<u>2,683,435</u>	<u>1,899,902</u>	<u>290,800</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial System	0	0	2,426,451	0	0
Public Safety	0	0	0	0	0
Public Works	0	7,556,260	0	0	0
Health	6,799,780	0	0	0	0
Human Services	0	0	0	2,484,651	0
Economic Development and Assistance	0	0	0	0	218,481
Debt Service:					
Principal Retirement	0	0	0	0	0
Interst and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>6,799,780</u>	<u>7,556,260</u>	<u>2,426,451</u>	<u>2,484,651</u>	<u>218,481</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(747,729)</u>	<u>182,414</u>	<u>256,984</u>	<u>(584,749)</u>	<u>72,319</u>
Other Financing Sources (Uses)					
Transfers In	255,000	0	0	589,400	0
Transfers Out	0	(480,038)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>255,000</u>	<u>(480,038)</u>	<u>0</u>	<u>589,400</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(492,729)	(297,624)	256,984	4,651	72,319
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,733,079</u>	<u>4,547,245</u>	<u>196,936</u>	<u>1,164,786</u>	<u>(81,094)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$3,240,350</u></u>	<u><u>\$4,249,621</u></u>	<u><u>\$453,920</u></u>	<u><u>\$1,169,437</u></u>	<u><u>(\$8,775)</u></u>

Community Safety Awareness	Computer	County History Project	County Home Donations	Courthouse Security	Crippled Children	Ditch Maintenance
\$0	\$0	\$0	\$500,521	\$0	\$0	\$0
0	368,574	0	0	20,196	0	0
0	0	0	0	0	0	0
215,726	0	0	82,052	0	0	0
0	0	0	0	0	0	288,535
0	0	0	0	0	0	0
0	0	0	3,035	0	0	0
0	609	0	4,014	0	0	0
<u>215,726</u>	<u>369,183</u>	<u>0</u>	<u>589,622</u>	<u>20,196</u>	<u>0</u>	<u>288,535</u>
0	176,136	0	597,142	0	0	0
0	109,779	0	0	0	0	0
196,334	0	0	0	108,649	0	0
0	0	0	0	0	0	22,967
0	0	0	0	0	0	0
0	0	0	0	0	148,952	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>196,334</u>	<u>285,915</u>	<u>0</u>	<u>597,142</u>	<u>108,649</u>	<u>148,952</u>	<u>22,967</u>
<u>19,392</u>	<u>83,268</u>	<u>0</u>	<u>(7,520)</u>	<u>(88,453)</u>	<u>(148,952)</u>	<u>265,568</u>
0	0	4,785	0	86,477	152,259	0
0	0	0	0	0	0	0
0	0	4,785	0	86,477	152,259	0
19,392	83,268	4,785	(7,520)	(1,976)	3,307	265,568
8,468	302,258	(4,785)	76,427	22,714	(11,355)	1,431,275
<u>\$27,860</u>	<u>\$385,526</u>	<u>\$0</u>	<u>\$68,907</u>	<u>\$20,738</u>	<u>(\$8,048)</u>	<u>\$1,696,843</u>

(continued)

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2003

	Dog and Kennel	DRETAC	Drug Enforcement	Emergency Communications	FEMA Subsidy
Revenues					
Property and Other Taxes	\$0	\$0	\$1,156,611	\$0	\$0
Charges for Services	248,722	323,500	0	0	0
Fines and Forfeitures	596	0	205	0	0
Intergovernmental	0	0	834,037	0	29,352
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Donations	2,837	0	0	0	0
Other	10,329	0	20,786	0	0
<i>Total Revenues</i>	<u>262,484</u>	<u>323,500</u>	<u>2,011,639</u>	<u>0</u>	<u>29,352</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	254,386	0	0	0
Judicial System	0	0	0	0	0
Public Safety	0	0	1,912,157	0	0
Public Works	0	0	0	0	0
Health	289,028	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>289,028</u>	<u>254,386</u>	<u>1,912,157</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(26,544)</u>	<u>69,114</u>	<u>99,482</u>	<u>0</u>	<u>29,352</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	(12,400)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(12,400)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(26,544)	69,114	99,482	(12,400)	29,352
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>36,343</u>	<u>244,710</u>	<u>134,702</u>	<u>12,400</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$9,799</u></u>	<u><u>\$313,824</u></u>	<u><u>\$234,184</u></u>	<u><u>\$0</u></u>	<u><u>\$29,352</u></u>

Indigent Guardianship	Juneville Detention Center Donations	Marriage License	Office for Older Adults	Project Impact	Public Assistance	Real Estate Assessment
\$0	\$0	\$0	\$0	\$0	\$0	\$0
23,421	0	37,620	3,047	0	0	1,590,450
0	0	0	0	0	0	0
0	2,074	0	362,228	34,107	4,885,913	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	11,494	0	2,420	0
0	0	0	39,506	0	498,954	3,993
<u>23,421</u>	<u>2,074</u>	<u>37,620</u>	<u>416,275</u>	<u>34,107</u>	<u>5,387,287</u>	<u>1,594,443</u>
0	0	0	0	654	0	628,596
29,529	0	0	0	0	0	0
0	14,056	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	37,620	589,597	0	7,460,055	0
0	0	0	0	0	0	0
0	0	0	0	0	75,000	0
0	0	0	0	0	133,563	0
<u>29,529</u>	<u>14,056</u>	<u>37,620</u>	<u>589,597</u>	<u>654</u>	<u>7,668,618</u>	<u>628,596</u>
<u>(6,108)</u>	<u>(11,982)</u>	<u>0</u>	<u>(173,322)</u>	<u>33,453</u>	<u>(2,281,331)</u>	<u>965,847</u>
0	0	0	201,969	0	559,000	0
0	0	0	0	0	0	0
0	0	0	201,969	0	559,000	0
(6,108)	(11,982)	0	28,647	33,453	(1,722,331)	965,847
9,995	14,056	0	34,272	(34,106)	684,487	887,417
<u>\$3,887</u>	<u>\$2,074</u>	<u>\$0</u>	<u>\$62,919</u>	<u>(\$653)</u>	<u>(\$1,037,844)</u>	<u>\$1,853,264</u>

(continued)

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2003

	Recorder Housing	Revolving Loan Program	Safe Communities	Shelter Care and Youth Services	Sheriff Donations
Revenues					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	798,318	0	0	7,703	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	22,658	40,812	511,543	0
Special Assessments	0	0	0	0	0
Interest	0	4,371	0	0	0
Donations	0	0	0	870	85,008
Other	0	0	0	63,374	0
<i>Total Revenues</i>	<u>798,318</u>	<u>27,029</u>	<u>40,812</u>	<u>583,490</u>	<u>85,008</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial System	0	0	0	0	0
Public Safety	345,284	0	56,842	0	72,000
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	561,738	0
Economic Development and Assistance	0	110,362	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>345,284</u>	<u>110,362</u>	<u>56,842</u>	<u>561,738</u>	<u>72,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>453,034</u>	<u>(83,333)</u>	<u>(16,030)</u>	<u>21,752</u>	<u>13,008</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	453,034	(83,333)	(16,030)	21,752	13,008
<i>Fund Balances (Deficit) Beginning of Year</i>	0	281,948	(3,072)	1,045,969	27,146
<i>Fund Balances (Deficit) End of Year</i>	<u>\$453,034</u>	<u>\$198,615</u>	<u>(\$19,102)</u>	<u>\$1,067,721</u>	<u>\$40,154</u>

Title VI-D	Transportation Program	Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$1,657,132
343,520	439,780	0	0	11,346	0	5,003,571
0	0	0	0	0	0	70,562
0	763,206	350,828	49,192	0	919,933	26,178,593
0	0	0	0	0	0	288,535
0	0	0	0	0	0	71,884
0	0	0	0	0	0	105,664
0	227,182	0	0	0	13,012	1,547,041
<u>343,520</u>	<u>1,430,168</u>	<u>350,828</u>	<u>49,192</u>	<u>11,346</u>	<u>932,945</u>	<u>34,922,982</u>
0	0	0	0	0	1,067,171	2,724,085
0	0	0	0	0	0	2,565,759
0	0	0	0	0	0	2,705,322
0	0	0	0	0	0	7,579,227
0	0	0	0	0	0	7,088,808
500,938	1,546,415	521,367	73,541	9,828	0	13,934,702
0	0	0	0	0	0	328,843
0	0	0	0	0	0	75,000
0	0	0	0	0	0	133,563
<u>500,938</u>	<u>1,546,415</u>	<u>521,367</u>	<u>73,541</u>	<u>9,828</u>	<u>1,067,171</u>	<u>37,135,309</u>
<u>(157,418)</u>	<u>(116,247)</u>	<u>(170,539)</u>	<u>(24,349)</u>	<u>1,518</u>	<u>(134,226)</u>	<u>(2,212,327)</u>
155,010	154,737	359,642	0	0	0	2,518,279
0	0	0	0	0	0	(492,438)
<u>155,010</u>	<u>154,737</u>	<u>359,642</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,025,841</u>
(2,408)	38,490	189,103	(24,349)	1,518	(134,226)	(186,486)
<u>(27,663)</u>	<u>(46,746)</u>	<u>340,540</u>	<u>32,438</u>	<u>430</u>	<u>(106,272)</u>	<u>14,954,948</u>
<u>(\$30,071)</u>	<u>(\$8,256)</u>	<u>\$529,643</u>	<u>\$8,089</u>	<u>\$1,948</u>	<u>(\$240,498)</u>	<u>\$14,768,462</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2003

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,408,626	\$706,882	\$2,115,508
Cash and Cash Equivalents With Fiscal Agent	0	676	676
Investments In Segregated Accounts	5,600	0	5,600
Intergovernmental Receivable	57,226	0	57,226
Property Taxes Receivable	890,037	0	890,037
Special Assessments Receivable	0	5,203,160	5,203,160
<i>Total Assets</i>	<u>\$2,361,489</u>	<u>\$5,910,718</u>	<u>\$8,272,207</u>
Liabilities and Fund Balances			
Liabilities			
Matured Interest Payable	\$0	\$676	\$676
Deferred Revenue	947,263	5,203,160	6,150,423
<i>Total Liabilities</i>	947,263	5,203,836	6,151,099
Fund Balances			
Unreserved, Undesignated	1,414,226	706,882	2,121,108
<i>Total Liabilities and Fund Balances</i>	<u>\$2,361,489</u>	<u>\$5,910,718</u>	<u>\$8,272,207</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2003

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property and Other Taxes	\$1,282,205	\$0	\$1,282,205
Intergovernmental	70,003	0	70,003
Special Assessments	0	532,106	532,106
Interest	0	232,669	232,669
Other	363,025	0	363,025
<i>Total Revenues</i>	<u>1,715,233</u>	<u>764,775</u>	<u>2,480,008</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	307,243	0	307,243
Debt Service:			
Principal Retirement	1,597,392	532,106	2,129,498
Interest and Fiscal Charges	526,748	337,809	864,557
<i>Total Expenditures</i>	<u>2,431,383</u>	<u>869,915</u>	<u>3,301,298</u>
<i>Excess of Revenues Under Expenditures</i>	(716,150)	(105,140)	(821,290)
Other Financing Sources			
Transfers In	482,605	0	482,605
<i>Net Change in Fund Balances</i>	(233,545)	(105,140)	(338,685)
<i>Fund Balances Beginning of Year</i>	<u>1,647,771</u>	<u>812,022</u>	<u>2,459,793</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,414,226</u></u>	<u><u>\$706,882</u></u>	<u><u>\$2,121,108</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2003

	Achievement Center Construction	Community Center Parking	County Capital Improvements	Total Nonmajor Capital Projects Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$723,743	\$48,608	\$303,723	\$1,076,074
Accounts Receivable	0	1,200	0	1,200
<i>Total Assets</i>	<u>\$723,743</u>	<u>\$49,808</u>	<u>\$303,723</u>	<u>\$1,077,274</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$40,671	\$40,671
Contracts Payable	11,392	0	8,091	19,483
<i>Total Liabilities</i>	<u>11,392</u>	<u>0</u>	<u>48,762</u>	<u>60,154</u>
Fund Balances				
Unreserved, Undesignated	712,351	49,808	254,961	1,017,120
<i>Total Liabilities and Fund Balances</i>	<u>\$723,743</u>	<u>\$49,808</u>	<u>\$303,723</u>	<u>\$1,077,274</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003

	Achievement Center Construction	Community Center Parking	County Capital Improvements	Fuel Project	State Issue II	Total Nonmajor Capital Projects Funds
Revenues						
Charges for Services	\$0	\$0	\$0	\$661,636	\$0	\$661,636
Intergovernmental	0	0	0	0	2,284,176	2,284,176
Other	0	11,350	4,118	0	0	15,468
<i>Total Revenues</i>	0	11,350	4,118	661,636	2,284,176	2,961,280
Expenditures						
Capital Outlay	380,314	0	408,623	538,630	2,284,176	3,611,743
<i>Excess of Revenues Over (Under) Expenditures</i>	(380,314)	11,350	(404,505)	123,006	0	(650,463)
Other Financing Sources (Uses)						
Transfers In	100,000	0	475,000	0	0	575,000
Transfers Out	0	0	(2,568)	0	0	(2,568)
<i>Total Other Financing Sources (Uses)</i>	100,000	0	472,432	0	0	572,432
<i>Net Change in Fund Balances</i>	(280,314)	11,350	67,927	123,006	0	(78,031)
<i>Fund Balances (Deficit) Beginning of Year</i>	992,665	38,458	187,034	(123,006)	0	1,095,151
<i>Fund Balances End of Year</i>	\$712,351	\$49,808	\$254,961	\$0	\$0	\$1,017,120

Fund Descriptions – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

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

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

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

(continued)

Fund Descriptions – Fiduciary Funds

Other Agency Funds

Child Support Enforcement Agency
Deferred Assessments
Local Emergency Planning Commission
Medina County Family First Council
Law Enforcement

Municipal Fines
Convention and Visitor's Bureau
Medina County Soil Conservation District
Other Agency

Medina County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2003

	Local Government Shared Revenue	Property Taxes	County Levied Taxes	Bureau of Support
Assets				
Equity Pooled in Cash and Cash Equivalents	\$0	\$6,286,106	\$547,768	\$18,602
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Property Taxes Receivable	0	164,980,976	62,300	0
Accrued Interest Receivable	0	0	0	0
Special Assessments Receivable	0	12,396,160	0	0
Intergovernmental Receivable	2,159,592	5,125,380	1,781,089	0
<i>Total Assets</i>	<u>\$2,159,592</u>	<u>\$188,788,622</u>	<u>\$2,391,157</u>	<u>\$18,602</u>
Liabilities				
Intergovernmental Payable	\$2,159,592	\$5,125,380	\$1,781,089	\$0
Deposits Held and Due to Others	0	0	0	18,602
Payroll Withholdings	0	0	0	0
Undistributed Assets	0	183,663,242	610,068	0
<i>Total Liabilities</i>	<u>\$2,159,592</u>	<u>\$188,788,622</u>	<u>\$2,391,157</u>	<u>\$18,602</u>

Child Support Enforcement Agency	Courthouse Agency	Deferred Assessments	Emergency Management	Local Emergency Planning Commission	Medina County Family First Council
\$0	\$0	\$4,900	\$114,196	\$77,191	\$170,462
17,130	3,329,518	0	0	0	0
0	8,673	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$17,130</u>	<u>\$3,338,191</u>	<u>\$4,900</u>	<u>\$114,196</u>	<u>\$77,191</u>	<u>\$170,462</u>
\$0	\$0	\$0	\$0	\$0	\$0
17,130	1,107,528	0	0	0	0
0	0	0	0	0	0
0	2,230,663	4,900	114,196	77,191	170,462
<u>\$17,130</u>	<u>\$3,338,191</u>	<u>\$4,900</u>	<u>\$114,196</u>	<u>\$77,191</u>	<u>\$170,462</u>

(continued)

Medina County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds (continued)
December 31, 2003

	Medina County General Health District	Law Enforcement	Municipal Fines	Medina County Park District
Assets				
Equity Pooled in Cash and Cash Equivalents	\$1,560,240	\$139,532	\$1	\$2,400,469
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Property Taxes Receivable	0	0	0	0
Accrued Interest Receivable	0	0	0	7,275
Special Assessments Receivable	0	0	0	0
Intergovernmental Receivable	0	0	63,724	0
<i>Total Assets</i>	<u>\$1,560,240</u>	<u>\$139,532</u>	<u>\$63,725</u>	<u>\$2,407,744</u>
Liabilities				
Intergovernmental Payable	\$0	\$0	\$63,725	\$0
Deposits Held and Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
Undistributed Assets	1,560,240	139,532	0	2,407,744
<i>Total Liabilities</i>	<u>\$1,560,240</u>	<u>\$139,532</u>	<u>\$63,725</u>	<u>\$2,407,744</u>

Payroll	Medina County Soil Conservation District	Other Agency	Total
\$1,995,507	\$10,529	\$1,142,928	\$14,468,431
0	0	0	3,346,648
0	0	0	8,673
0	0	0	165,043,276
0	0	0	7,275
0	0	0	12,396,160
0	0	0	9,129,785
<u>\$1,995,507</u>	<u>\$10,529</u>	<u>\$1,142,928</u>	<u>\$204,400,248</u>
\$1,869,964	\$0	\$0	\$10,999,750
0	0	0	1,143,260
125,543	0	0	125,543
0	10,529	1,142,928	192,131,695
<u>\$1,995,507</u>	<u>\$10,529</u>	<u>\$1,142,928</u>	<u>\$204,400,248</u>

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,904,501	\$12,904,501	\$0
Intergovernmental Receivable	3,694,636	2,159,592	3,694,636	2,159,592
<i>Total Assets</i>	<u>\$3,694,636</u>	<u>\$15,064,093</u>	<u>\$16,599,137</u>	<u>\$2,159,592</u>
Liabilities				
Intergovernmental Payable	<u>\$3,694,636</u>	<u>\$15,064,093</u>	<u>\$16,599,137</u>	<u>\$2,159,592</u>
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,860,830	\$180,016,507	\$179,591,231	\$6,286,106
Property Taxes Receivable	152,498,330	164,980,976	152,498,330	164,980,976
Special Assessment Receivable	13,078,697	12,396,160	13,078,697	12,396,160
Intergovernmental Receivable	1,813,965	5,125,380	1,813,965	5,125,380
<i>Total Assets</i>	<u>\$173,251,822</u>	<u>\$362,519,023</u>	<u>\$346,982,223</u>	<u>\$188,788,622</u>
Liabilities				
Intergovernmental Payable	\$1,813,965	\$5,125,380	\$1,813,965	\$5,125,380
Undistributed Assets	171,437,857	357,393,643	345,168,258	183,663,242
<i>Total Liabilities</i>	<u>\$173,251,822</u>	<u>\$362,519,023</u>	<u>\$346,982,223</u>	<u>\$188,788,622</u>
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$718,753	\$5,796,269	\$5,967,254	\$547,768
Property Taxes Receivable	46,619	62,300	46,619	62,300
Intergovernmental Receivable	1,591,573	1,781,089	1,591,573	1,781,089
<i>Total Assets</i>	<u>\$2,356,945</u>	<u>\$7,639,658</u>	<u>\$7,605,446</u>	<u>\$2,391,157</u>
Liabilities				
Intergovernmental Payable	\$1,591,573	\$1,781,089	\$1,591,573	\$1,781,089
Undistributed Assets	765,372	5,858,569	6,013,873	610,068
<i>Total Liabilities</i>	<u>\$2,356,945</u>	<u>\$7,639,658</u>	<u>\$7,605,446</u>	<u>\$2,391,157</u>
Bureau of Support				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$21,210</u>	<u>\$0</u>	<u>\$2,608</u>	<u>\$18,602</u>
Liabilities				
Deposits Held and Due to Others	<u>\$21,210</u>	<u>\$0</u>	<u>\$2,608</u>	<u>\$18,602</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Account	\$9,028	\$886,917	\$878,815	\$17,130
Liabilities				
Deposits Held and Due to Others	\$9,028	\$886,917	\$878,815	\$17,130
Convention and Visitor's Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$226,248	\$226,248	\$0
Liabilities				
Undistributed Assets	\$0	\$226,248	\$226,248	\$0
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,396,733	\$3,329,518	\$2,396,733	\$3,329,518
Cash and Cash Equivalents with Fiscal Agent	148,341	8,673	148,341	8,673
<i>Total Assets</i>	<u>\$2,545,074</u>	<u>\$3,338,191</u>	<u>\$2,545,074</u>	<u>\$3,338,191</u>
Liabilities				
Deposits Held and Due to Others	\$798,863	\$1,107,528	\$798,863	\$1,107,528
Undistributed Assets	1,746,211	2,230,663	1,746,211	2,230,663
<i>Total Liabilities</i>	<u>\$2,545,074</u>	<u>\$3,338,191</u>	<u>\$2,545,074</u>	<u>\$3,338,191</u>
Deferred Assessments				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,900	\$93,366	\$90,366	\$4,900
Liabilities				
Undistributed Assets	\$1,900	\$93,366	\$90,366	\$4,900
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$127,124	\$548,365	\$561,293	\$114,196
Liabilities				
Undistributed Assets	\$127,124	\$548,365	\$561,293	\$114,196
Local Emergency Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$67,878	\$180,817	\$171,504	\$77,191
Liabilities				
Undistributed Assets	\$67,878	\$180,817	\$171,504	\$77,191

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
Medina County Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$88,301	\$728,321	\$646,160	\$170,462
Liabilities				
Undistributed Assets	\$88,301	\$728,321	\$646,160	\$170,462
Medina County General Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,001,484	\$5,539,498	\$4,980,742	\$1,560,240
Liabilities				
Undistributed Assets	\$1,001,484	\$5,539,498	\$4,980,742	\$1,560,240
Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$71,684	\$113,457	\$45,609	\$139,532
Liabilities				
Undistributed Assets	\$71,684	\$113,457	\$45,609	\$139,532
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$42,199	\$914,875	\$957,073	\$1
Intergovernmental Receivable	76,838	63,724	76,838	63,724
<i>Total Assets</i>	\$119,037	\$978,599	\$1,033,911	\$63,725
Liabilities				
Intergovernmental Payable	\$119,037	\$978,599	\$1,033,911	\$63,725
Medina County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,536,065	\$3,580,397	\$3,715,993	\$2,400,469
Accrued Interest Receivable	9,724	7,275	9,724	7,275
<i>Total Assets</i>	\$2,545,789	\$3,587,672	\$3,725,717	\$2,407,744
Liabilities				
Undistributed Assets	\$2,545,789	\$3,587,672	\$3,725,717	\$2,407,744

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Beginning Balance 12/31/02	Additions	Deductions	Ending Balance 12/31/03
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,761,913	\$50,025,138	\$50,791,544	\$1,995,507
Liabilities				
Intergovernmental Payable	\$1,843,382	\$43,228,793	\$43,202,211	\$1,869,964
Payroll Withholdings	918,531	6,796,345	7,589,333	125,543
<i>Total Liabilities</i>	<u>\$2,761,913</u>	<u>\$50,025,138</u>	<u>\$50,791,544</u>	<u>\$1,995,507</u>
Medina County Soil Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,019	\$381,038	\$371,528	\$10,529
Liabilities				
Undistributed Assets	\$1,019	\$381,038	\$371,528	\$10,529
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$947,841	\$4,225,338	\$4,030,251	\$1,142,928
Liabilities				
Undistributed Assets	\$947,841	\$4,225,338	\$4,030,251	\$1,142,928
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14,248,201	\$265,274,135	\$265,053,905	\$14,468,431
Cash and Cash Equivalents in Segregated Accounts	2,405,761	4,216,435	3,275,548	3,346,648
Cash and Cash Equivalents with Fiscal Agent	148,341	8,673	148,341	8,673
Property Taxes Receivable	152,544,949	165,043,276	152,544,949	165,043,276
Accrued Interest Receivable	9,724	7,275	9,724	7,275
Special Assessments Receivable	13,078,697	12,396,160	13,078,697	12,396,160
Intergovernmental Receivable	7,177,012	9,129,785	7,177,012	9,129,785
<i>Total Assets</i>	<u>\$189,612,685</u>	<u>\$456,075,739</u>	<u>\$441,288,176</u>	<u>\$204,400,248</u>
Liabilities				
Intergovernmental Payable	\$9,062,593	\$66,177,954	\$64,240,797	\$10,999,750
Deposits Held and Due to Others	829,101	1,994,445	1,680,286	1,143,260
Payroll Withholdings	918,531	6,796,345	7,589,333	125,543
Undistributed Assets	178,802,460	381,106,995	367,777,760	192,131,695
<i>Total Liabilities</i>	<u>\$189,612,685</u>	<u>\$456,075,739</u>	<u>\$441,288,176</u>	<u>\$204,400,248</u>

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

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$7,603,281	\$7,662,322	\$8,687,809	\$1,025,487
Sales Taxes	7,310,547	7,367,315	8,353,320	986,005
Charges for Services	9,050,841	9,123,812	10,391,230	1,267,418
Licenses and Permits	12,766	12,865	14,587	1,722
Fines and Forfeitures	462,446	466,037	528,409	62,372
Intergovernmental	4,592,446	4,621,169	5,120,062	498,893
Interest	758,131	766,826	917,860	151,034
Rentals	205,251	206,845	234,528	27,683
Other	787,834	800,571	1,020,957	220,386
<i>Total Revenues</i>	<u>30,783,543</u>	<u>31,027,762</u>	<u>35,268,762</u>	<u>4,241,000</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	649,850	650,605	647,843	2,762
Materials and Supplies	11,753	13,684	13,684	0
Contractual Services	603,233	420,582	397,246	23,336
Capital Outlay	50,335	84,785	77,917	6,868
Other	119,567	139,886	138,984	902
Total Commissioners Office	<u>1,434,738</u>	<u>1,309,542</u>	<u>1,275,674</u>	<u>33,868</u>
Printing Services				
Personal Services	53,140	53,140	52,982	158
Materials and Supplies	37,833	37,583	37,581	2
Contractual Services	1,000	1,000	1,000	0
Capital Outlay	6,000	6,250	6,247	3
Total Printing Services	<u>97,973</u>	<u>97,973</u>	<u>97,810</u>	<u>163</u>
Microfilming Services				
Materials and Supplies	9,640	15,246	14,935	311
Contractual Services	1,500	894	894	0
Capital Outlay	500	0	0	0
Other	4,500	0	0	0
Total Microfilming Services	<u>16,140</u>	<u>16,140</u>	<u>15,829</u>	<u>311</u>
Auditor - General				
Personal Services	478,270	478,270	478,165	105
Materials and Supplies	7,556	5,344	5,272	72
Contractual Services	32,916	36,936	36,074	862
Capital Outlay	5,000	3,552	3,552	0
Other	120,871	119,411	81,940	37,471
Total Auditor - General	<u>\$644,613</u>	<u>\$643,513</u>	<u>\$605,003</u>	<u>\$38,510</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Auditor - Real				
Contractual Services	\$50,000	\$50,000	\$46,817	\$3,183
Other	3,000	3,000	2,705	295
Total Auditor - Real	53,000	53,000	49,522	3,478
Auditor - Sealer				
Personal Services	24,405	24,405	24,405	0
Materials and Supplies	988	1,688	1,675	13
Contractual Services	1,485	2,135	1,197	938
Capital Outlay	509	1,674	1,665	9
Other	0	2,185	2,185	0
Total Auditor - Sealer	27,387	32,087	31,127	960
Auditor - Personal Property				
Personal Services	370,000	370,000	337,219	32,781
Materials and Supplies	161,392	161,392	43,853	117,539
Contractual Services	765,110	919,310	844,252	75,058
Capital Outlay	234,954	174,954	103,142	71,812
Other	3,318	3,318	366	2,952
Total Auditor - Personal Property	1,534,774	1,628,974	1,328,832	300,142
Treasurer				
Personal Services	244,221	244,544	241,004	3,540
Materials and Supplies	8,747	8,747	8,252	495
Contractual Services	45,777	45,777	43,787	1,990
Capital Outlay	6,093	6,093	4,800	1,293
Other	3,066	3,066	2,839	227
Total Treasurer	307,904	308,227	300,682	7,545
Prosecuting Attorney				
Personal Services	993,425	971,728	874,366	97,362
Materials and Supplies	11,143	5,143	5,086	57
Contractual Services	70,809	98,507	96,630	1,877
Capital Outlay	6,021	6,021	5,999	22
Other	2,500	2,500	2,500	0
Total Prosecuting Attorney	1,083,898	1,083,899	984,581	99,318
Budget Commission				
Materials and Supplies	640	540	538	2
Contractual Services	150	150	0	150
Total Budget Commission	790	690	538	152
Board of Education				
Capital Outlay	\$15,500	\$15,500	\$15,500	\$0

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Board of Revision				
Materials and Supplies	\$2,907	\$2,907	\$2,810	\$97
Other	600	600	600	0
Total Board of Revision	3,507	3,507	3,410	97
Bureau of Inspection (Audit Cost)				
Contractual Services	75,000	80,000	80,000	0
Planning Services				
Personal Services	234,270	234,270	229,222	5,048
Materials and Supplies	7,890	5,890	5,315	575
Contractual Services	15,431	15,431	8,069	7,362
Capital Outlay	4,886	5,886	5,597	289
Other	4,750	5,750	3,022	2,728
Total Planning Services	267,227	267,227	251,225	16,002
Data Processing Board				
Materials and Supplies	21,030	21,030	21,030	0
Contractual Services	47,814	47,814	27,805	20,009
Other	26,113	26,113	2,125	23,988
Total Data Processing Board	94,957	94,957	50,960	43,997
Board of Elections				
Personal Services	378,441	375,441	370,504	4,937
Materials and Supplies	56,230	53,230	50,179	3,051
Contractual Services	110,128	116,128	115,242	886
Capital Outlay	6,000	6,000	1,500	4,500
Other	3,358	3,358	886	2,472
Total Board of Elections	554,157	554,157	538,311	15,846
Building and Grounds				
Personal Services	437,897	425,897	422,364	3,533
Materials and Supplies	91,018	107,005	104,243	2,762
Contractual Services	1,655,140	1,724,253	1,670,156	54,097
Capital Outlay	14,006	56,006	54,856	1,150
Other	17,152	16,152	9,025	7,127
Total Building and Grounds	2,215,213	2,329,313	2,260,644	68,669
Garage Services				
Materials and Supplies	15,892	23,392	23,392	0
Contractual Services	113,869	123,869	123,840	29
Total Garage Services	\$129,761	\$147,261	\$147,232	\$29

(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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Community Center				
Personal Services	\$46,745	\$46,745	\$46,574	\$171
Materials and Supplies	10,544	10,544	10,113	431
Contractual Services	9,975	10,025	9,680	345
Capital Outlay	22,024	17,874	17,769	105
Other	1,500	1,500	500	1,000
Total Community Center	90,788	86,688	84,636	2,052
Recorder				
Personal Services	272,405	283,405	276,066	7,339
Materials and Supplies	12,676	21,336	19,851	1,485
Contractual Services	10,255	5,665	5,209	456
Capital Outlay	3,500	182	182	0
Other	3,000	2,248	2,248	0
Total Recorder	301,836	312,836	303,556	9,280
Total General Government - Legislative and Executive	8,949,163	9,065,491	8,425,072	640,419
General Government - Judicial				
Court of Appeals				
Contractual Services	15,000	15,000	11,818	3,182
Other	84,741	84,741	84,741	0
Total Court of Appeals	99,741	99,741	96,559	3,182
NOACA				
Other	45,000	45,000	44,850	150
Common Pleas Court				
Personal Services	1,038,584	1,043,695	1,028,492	15,203
Materials and Supplies	28,528	27,778	17,582	10,196
Contractual Services	580,156	649,056	605,251	43,805
Capital Outlay	56,425	59,339	51,887	7,452
Other	35,880	36,380	29,553	6,827
Total Common Pleas Court	1,739,573	1,816,248	1,732,765	83,483
Jury Commission				
Personal Services	500	500	500	0
Contractual Services	90	90	13	77
Total Jury Commission	590	590	513	77
Law Library				
Personal Services	\$3,000	\$3,000	\$3,000	\$0

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court				
Personal Services	\$534,978	\$535,773	\$503,069	\$32,704
Materials and Supplies	10,949	10,949	10,949	0
Contractual Services	247,186	289,686	263,608	26,078
Capital Outlay	26,200	21,085	7,269	13,816
Other	5,867	7,687	5,820	1,867
Total Juvenile Court	825,180	865,180	790,715	74,465
Probate Court				
Personal Services	270,794	270,794	248,492	22,302
Materials and Supplies	8,638	8,638	7,440	1,198
Contractual Services	17,109	17,109	10,331	6,778
Capital Outlay	14,600	13,280	1,834	11,446
Other	5,246	6,566	5,320	1,246
Total Probate Court	316,387	316,387	273,417	42,970
Clerk of Courts				
Personal Services	864,956	887,056	880,712	6,344
Materials and Supplies	60,213	60,213	51,632	8,581
Contractual Services	184,738	209,613	178,333	31,280
Capital Outlay	18,339	21,511	20,297	1,214
Other	48,111	37,504	35,830	1,674
Total Clerk of Courts	1,176,357	1,215,897	1,166,804	49,093
Wadsworth Municipal Court				
Personal Services	116,467	137,467	137,467	0
Contractual Services	181,333	194,383	186,490	7,893
Total Wadsworth Municipal Court	297,800	331,850	323,957	7,893
Medina Municipal Court				
Personal Services	163,966	183,966	183,332	634
Contractual Services	386,383	386,383	373,882	12,501
Total Medina Municipal Court	550,349	570,349	557,214	13,135
Total General Government - Judicial	5,053,977	5,264,242	4,989,794	274,448
Public Safety				
Adult Probation				
Personal Services	389,530	389,605	389,604	1
Materials and Supplies	7,342	6,967	6,737	230
Contractual Services	47,966	83,295	77,613	5,682
Capital Outlay	21,351	20,022	19,953	69
Other	41,315	31,615	29,875	1,740
Total Adult Probation	\$507,504	\$531,504	\$523,782	\$7,722

(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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Detention Home				
Personal Services	\$941,995	\$941,995	\$929,739	\$12,256
Materials and Supplies	33,160	33,160	31,494	1,666
Contractual Services	209,647	199,322	190,875	8,447
Capital Outlay	6,480	15,305	15,057	248
Other	122,213	165,979	165,790	189
Total Juvenile Detention Home	1,313,495	1,355,761	1,332,955	22,806
Coroner				
Personal Services	97,265	97,265	90,870	6,395
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	99,952	99,952	99,150	802
Other	3,972	3,972	3,000	972
Total Coroner	202,189	202,189	193,020	9,169
Sheriff				
Personal Services	6,920,670	7,071,405	7,052,253	19,152
Materials and Supplies	307,145	284,942	273,994	10,948
Contractual Services	1,801,560	1,758,222	1,709,876	48,346
Capital Outlay	93,895	122,331	118,616	3,715
Other	22,718	25,243	23,820	1,423
Total Sheriff	9,145,988	9,262,143	9,178,559	83,584
Building Regulations				
Personal Services	572,030	581,638	574,891	6,747
Materials and Supplies	7,747	8,260	8,260	0
Contractual Services	60,692	69,648	65,547	4,101
Capital Outlay	15,790	10,890	8,468	2,422
Other	18,776	14,229	13,215	1,014
Total Building Regulations	675,035	684,665	670,381	14,284
Total Public Safety	11,844,211	12,036,262	11,898,697	137,565
Public Works				
County Engineer Office				
Personal Services	132,638	132,644	132,640	4
Health				
Health Programs				
Materials and Supplies	2,500	2,500	2,500	0
Contractual Services	79,741	37,235	5,000	32,235
Total Health	\$82,241	\$39,735	\$7,500	\$32,235

(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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services				
County Home				
Personal Services	\$161,967	\$152,386	\$152,359	\$27
Materials and Supplies	138,374	147,374	136,890	10,484
Contractual Services	69,499	70,435	67,397	3,038
Capital Outlay	2,575	2,350	2,350	0
Other	17,423	17,293	13,693	3,600
Total County Home	389,838	389,838	372,689	17,149
Soldiers Relief				
Personal Services	290,000	290,000	188,471	101,529
Materials and Supplies	10,238	10,238	5,932	4,306
Contractual Services	126,151	126,151	124,459	1,692
Capital Outlay	30,307	30,307	15,484	14,823
Grants in Aid	647,258	647,258	447,140	200,118
Other	45,561	45,561	20,078	25,483
Total Soldiers Relief	1,149,515	1,149,515	801,564	347,951
Human Service Center				
Contractual Services	72,879	72,879	72,879	0
Total Human Services	1,612,232	1,612,232	1,247,132	365,100
Economic Development and Assistance				
Economic Development				
Contractual Services	20,000	25,000	24,860	140
Other	60,000	60,000	60,000	0
Total Economic Development and Assistance	80,000	85,000	84,860	140
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	3,105,720	3,125,731	3,063,358	62,373
PERS - County Share	2,526,588	2,499,963	2,392,283	107,680
Unemployment	20,000	26,500	25,451	1,049
Total Employee Fringe Benefits	5,652,308	5,652,194	5,481,092	171,102
Intergovernmental				
Medina County Agriculture Society				
Grants in Aid	17,500	17,500	17,500	0
Historical Society				
Grants in Aid	530,052	530,052	527,752	2,300
Total Intergovernmental	547,552	547,552	545,252	2,300
<i>Total Expenditures</i>	33,954,322	34,435,352	32,812,039	1,623,313
<i>Excess of Revenues Over (Under) Expenditures</i>	(\$3,170,779)	(\$3,407,590)	\$2,456,723	\$5,864,313

(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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Financing Sources (Uses)				
Sale of Capital Assets	\$30,958	\$30,958	\$30,958	\$0
Transfers In	0	0	12,401	12,401
Transfers Out	(3,158,488)	(2,946,438)	(2,882,863)	63,575
<i>Total Other Financing Sources (Uses)</i>	<u>(3,127,530)</u>	<u>(2,915,480)</u>	<u>(2,839,504)</u>	<u>75,976</u>
<i>Net Change in Fund Balance</i>	(6,298,309)	(6,323,070)	(382,781)	5,940,289
<i>Fund Balance Beginning of Year</i>	6,860,673	6,860,673	6,860,673	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,328,206</u>	<u>1,328,206</u>	<u>1,328,206</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,890,570</u>	<u>\$1,865,809</u>	<u>\$7,806,098</u>	<u>\$5,940,289</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, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$11,320,573	\$11,320,573	\$9,964,630	(\$1,355,943)
Charges for Services	15,880	15,880	13,978	(1,902)
Intergovernmental	6,759,843	6,759,843	5,950,170	(809,673)
Donations	14,103	14,103	12,414	(1,689)
Other	14,070	14,070	12,385	(1,685)
<i>Total Revenues</i>	<u>18,124,469</u>	<u>18,124,469</u>	<u>15,953,577</u>	<u>(2,170,892)</u>
Expenditures				
Current:				
Health				
Program for MRDD				
Personal Services	9,005,124	9,005,124	8,343,210	661,914
Materials and Supplies	406,285	406,285	395,269	11,016
Contractual Services	4,853,428	4,853,428	4,808,313	45,115
Capital Outlay	500,861	500,861	299,046	201,815
Other	316,263	316,263	106,873	209,390
Total Health	<u>15,081,961</u>	<u>15,081,961</u>	<u>13,952,711</u>	<u>1,129,250</u>
Employee Fringe Benefits				
Program for MRDD				
Fringe Benefits	2,041,628	2,041,628	1,615,961	425,667
PERS - County Share	1,037,212	1,037,212	977,431	59,781
Unemployment	29,875	29,875	5,766	24,109
Total Employee Fringe Benefits	<u>3,108,715</u>	<u>3,108,715</u>	<u>2,599,158</u>	<u>509,557</u>
<i>Total Expenditures</i>	<u>18,190,676</u>	<u>18,190,676</u>	<u>16,551,869</u>	<u>1,638,807</u>
<i>Excess of Revenues Under Expenditures</i>	(66,207)	(66,207)	(598,292)	(532,085)
Other Financing Uses				
Transfers Out	(100,000)	(100,000)	(100,000)	0
<i>Net Change in Fund Balance</i>	(166,207)	(166,207)	(698,292)	(532,085)
<i>Fund Balance Beginning of Year</i>	7,630,200	7,630,200	7,630,200	0
<i>Prior Year Encumbrances Appropriated</i>	422,235	422,235	422,235	0
<i>Fund Balance End of Year</i>	<u>\$7,886,228</u>	<u>\$7,886,228</u>	<u>\$7,354,143</u>	<u>(\$532,085)</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$10,577,806	\$10,640,816	\$9,743,894	(\$896,922)
Tap In Fees	4,523,683	4,524,081	4,518,419	(5,662)
Interest	224,045	224,340	220,138	(4,202)
Other	627,362	630,494	644,553	14,059
OWDA Loan Proceeds	0	0	147,940	147,940
<i>Total Revenues</i>	15,952,896	16,019,731	15,274,944	(744,787)
Expenses				
Personal Services	5,425,312	5,453,665	5,438,043	15,622
Contractual Services	4,775,088	4,797,897	3,468,010	1,329,887
Materials and Supplies	229,586	236,121	204,675	31,446
Capital Outlay	1,887,641	1,891,732	1,390,244	501,488
Other	978,901	983,948	399,354	584,594
Debt Service:				
Principal	3,256,497	3,256,497	3,256,497	0
Interest and Fiscal Charges	2,195,600	2,195,600	2,195,600	0
<i>Total Expenses</i>	18,748,625	18,815,460	16,352,423	2,463,037
<i>Net Change in Fund Equity</i>	(2,795,729)	(2,795,729)	(1,077,479)	1,718,250
<i>Fund Equity Beginning of Year</i>	12,254,909	12,254,909	12,254,909	0
Prior Year Encumbrances Appropriated	350,357	350,357	350,357	0
<i>Fund Equity End of Year</i>	\$9,809,537	\$9,809,537	\$11,527,787	\$1,718,250

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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$5,320,083	\$5,367,334	\$5,143,848	(\$223,486)
Tap In Fees	382,359	382,951	1,509,257	1,126,306
Interest	51,942	52,096	91,215	39,119
OWDA Loan Proceeds	0	0	6,186,996	6,186,996
<i>Total Revenues</i>	<u>5,754,384</u>	<u>5,802,381</u>	<u>12,931,316</u>	<u>7,128,935</u>
Expenses				
Personal Services	1,288,892	1,302,844	1,267,734	35,110
Contractual Services	2,224,507	2,245,586	1,594,524	651,062
Materials and Supplies	1,226,297	1,234,335	1,080,095	154,240
Capital Outlay	258,465	261,298	6,045,528	(5,784,230)
Other	211,922	213,946	138,180	75,766
Debt Service:				
Principal Retirement	1,577,330	1,577,330	1,577,330	0
Interest and Fiscal Charges	1,625,858	1,625,858	1,625,858	0
<i>Total Expenses</i>	<u>8,413,271</u>	<u>8,461,197</u>	<u>13,329,249</u>	<u>(4,868,052)</u>
<i>Net Change in Fund Equity</i>	(2,658,887)	(2,658,816)	(397,933)	2,260,883
<i>Fund Equity Beginning of Year</i>	5,290,834	5,290,834	5,290,834	0
Prior Year Encumbrances Appropriated	186,031	186,031	186,031	0
<i>Fund Equity End of Year</i>	<u>\$2,817,978</u>	<u>\$2,818,049</u>	<u>\$5,078,932</u>	<u>\$2,260,883</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$7,933,217	\$8,009,082	\$7,655,122	(\$353,960)
Interest	21,309	21,543	32,035	10,492
Operating Grants	87,171	88,126	84,900	(3,226)
Other	60,595	61,258	59,016	(2,242)
OWDA Loan Proceeds	0	0	553,156	553,156
<i>Total Revenues</i>	<u>8,102,292</u>	<u>8,180,009</u>	<u>8,384,229</u>	<u>204,220</u>
Expenses				
Personal Services	231,698	234,437	233,748	689
Contractual Services	6,187,634	6,254,051	5,919,558	334,493
Materials and Supplies	68,161	68,451	23,964	44,487
Capital Outlay	564,467	569,928	929,050	(359,122)
Other	238,353	240,446	150,394	90,052
Debt Service:				
Principal Retirement	901,113	901,113	497,471	403,642
Interest and Fiscal Charges	1,125,894	1,125,894	412,688	713,206
<i>Total Expenses</i>	<u>9,317,320</u>	<u>9,394,320</u>	<u>8,166,873</u>	<u>1,227,447</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,215,028)	(1,214,311)	217,356	1,431,667
Transfers In	101,660	101,660	4,000	(97,660)
<i>Net Change in Fund Equity</i>	(1,113,368)	(1,112,651)	221,356	1,334,007
<i>Fund Equity Beginning of Year</i>	993,278	993,278	993,278	0
Prior Year Encumbrances Appropriated	828,478	828,478	828,478	0
<i>Fund Equity End of Year</i>	<u>\$708,388</u>	<u>\$709,105</u>	<u>\$2,043,112</u>	<u>\$1,334,007</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,412,467	\$6,691,593	\$5,654,732	(\$1,036,861)
Other	180,895	188,769	159,519	(29,250)
<i>Total Revenues</i>	<u>6,593,362</u>	<u>6,880,362</u>	<u>5,814,251</u>	<u>(1,066,111)</u>
Expenditures				
Current:				
Health				
ADAMH Board				
Personal Services	336,716	336,716	285,686	51,030
Materials and Supplies	12,858	12,858	11,845	1,013
Contractual Services	6,636,252	6,636,252	7,214,658	(578,406)
Capital Outlay	46,850	46,850	45,239	1,611
Other	46,654	46,654	43,228	3,426
Total Health	<u>7,079,330</u>	<u>7,079,330</u>	<u>7,600,656</u>	<u>(521,326)</u>
Employee Fringe Benefits				
ADAMH Board				
Fringe Benefits	52,554	52,554	41,226	11,328
PERS - County Share	52,762	52,762	45,337	7,425
Unemployment	10	10	0	10
Total Employee Fringe Benefits	<u>105,326</u>	<u>105,326</u>	<u>86,563</u>	<u>18,763</u>
<i>Total Expenditures</i>	<u>7,184,656</u>	<u>7,184,656</u>	<u>7,687,219</u>	<u>(502,563)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(591,294)</u>	<u>(304,294)</u>	<u>(1,872,968)</u>	<u>(1,568,674)</u>
Other Financing Sources				
Transfers In	760,348	760,348	255,000	(505,348)
<i>Net Change in Fund Balance</i>	<u>169,054</u>	<u>456,054</u>	<u>(1,617,968)</u>	<u>(2,074,022)</u>
<i>Fund Balance Beginning of Year</i>	<u>2,192,565</u>	<u>2,192,565</u>	<u>2,192,565</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>796,540</u>	<u>796,540</u>	<u>796,540</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,158,159</u>	<u>\$3,445,159</u>	<u>\$1,371,137</u>	<u>(\$2,074,022)</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, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$301,234	\$313,094	\$319,554	\$6,460
Fines and Forfeitures	72,009	74,844	76,388	1,544
Intergovernmental	6,142,966	6,384,822	6,516,552	131,730
Interest	70,152	72,915	74,419	1,504
Other	473,639	492,286	502,443	10,157
<i>Total Revenues</i>	<u>7,060,000</u>	<u>7,337,961</u>	<u>7,489,356</u>	<u>151,395</u>
Expenditures				
Current:				
Public Works				
Engineer - Administration				
Personal Services	793,449	816,000	767,096	48,904
Materials and Supplies	66,760	68,004	29,284	38,720
Contractual Services	40,147	41,114	26,175	14,939
Capital Outlay	49,694	50,799	23,120	27,679
Other	5,323	5,461	2,000	3,461
Total Engineer - Administration	<u>955,373</u>	<u>981,378</u>	<u>847,675</u>	<u>133,703</u>
Engineer - Road				
Personal Services	1,327,277	1,365,000	1,355,419	9,581
Materials and Supplies	1,368,585	1,400,504	1,199,891	200,613
Contractual Services	3,664,537	3,749,407	2,191,077	1,558,330
Capital Outlay	618,731	633,737	425,532	208,205
Other	86,690	88,901	77,410	11,491
Total Engineer - Road	<u>7,065,820</u>	<u>7,237,549</u>	<u>5,249,329</u>	<u>1,988,220</u>
Engineer - Bridges and Culverts				
Personal Services	335,466	345,000	314,686	30,314
Materials and Supplies	121,832	124,596	97,072	27,524
Contractual Services	1,635,291	1,678,707	1,052,787	625,920
Capital Outlay	53,719	55,101	13,500	41,601
Other	486	500	0	500
Total Engineer - Bridges and Culverts	<u>2,146,794</u>	<u>2,203,904</u>	<u>1,478,045</u>	<u>725,859</u>
Total Public Works	<u>\$10,167,987</u>	<u>\$10,422,831</u>	<u>\$7,575,049</u>	<u>\$2,847,782</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Auto and Gas Tax Fund (continued)
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Employee Fringe Benefits				
Engineer - Administration				
Fringe Benefits	\$146,827	\$151,000	\$120,388	\$30,612
PERS - County Share	106,960	110,000	107,507	2,493
Total Engineer - Administration	253,787	261,000	227,895	33,105
Engineer - Road				
Fringe Benefits	306,781	315,500	285,317	30,183
PERS - County Share	194,473	200,000	184,221	15,779
Unemployment	5,834	6,000	4,027	1,973
Total Engineer - Road	507,088	521,500	473,565	47,935
Engineer - Bridges and Culverts				
Fringe Benefits	5,032	5,175	4,224	951
PERS - County Share	47,476	48,825	42,896	5,929
Total Engineer - Bridges and Culverts	52,508	54,000	47,120	6,880
Total Employee Fringe Benefits	813,383	836,500	748,580	87,920
<i>Total Expenditures</i>	<i>10,981,370</i>	<i>11,259,331</i>	<i>8,323,629</i>	<i>2,935,702</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(3,921,370)</i>	<i>(3,921,370)</i>	<i>(834,273)</i>	<i>3,087,097</i>
Other Financing Uses				
Transfers Out	(535,000)	(535,000)	(480,038)	54,962
<i>Net Change in Fund Balance</i>	<i>(4,456,370)</i>	<i>(4,456,370)</i>	<i>(1,314,311)</i>	<i>3,142,059</i>
<i>Fund Balance Beginning of Year</i>	<i>3,255,082</i>	<i>3,255,082</i>	<i>3,255,082</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>1,201,289</i>	<i>1,201,289</i>	<i>1,201,289</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$1</i>	<i>\$1</i>	<i>\$3,142,060</i>	<i>\$3,142,059</i>

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, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$429,850	\$434,782	\$458,177	\$23,395
Intergovernmental	2,054,502	2,078,076	2,189,894	111,818
Other	3,115	3,150	3,320	170
<i>Total Revenues</i>	<u>2,487,467</u>	<u>2,516,008</u>	<u>2,651,391</u>	<u>135,383</u>
Expenditures				
Current:				
General Government - Judicial				
Child Support Enforcement				
Personal Services	1,091,813	1,103,304	1,037,235	66,069
Materials and Supplies	44,923	45,392	31,669	13,723
Contractual Services	1,095,358	1,106,594	960,475	146,119
Capital Outlay	12,396	12,500	6,847	5,653
Other	68,558	69,235	54,631	14,604
Total General Government - Judicial	<u>2,313,048</u>	<u>2,337,025</u>	<u>2,090,857</u>	<u>246,168</u>
Employee Fringe Benefits				
Child Support Enforcement				
Fringe Benefits	206,541	208,715	173,208	35,507
PERS - County Share	147,941	149,498	140,162	9,336
Unemployment	82,573	83,406	22,749	60,657
Total Employee Fringe Benefits	<u>437,055</u>	<u>441,619</u>	<u>336,119</u>	<u>105,500</u>
<i>Total Expenditures</i>	<u>2,750,103</u>	<u>2,778,644</u>	<u>2,426,976</u>	<u>351,668</u>
<i>Net Change in Fund Balance</i>	(262,636)	(262,636)	224,415	487,051
<i>Fund Balance Beginning of Year</i>	224,322	224,322	224,322	0
<i>Prior Year Encumbrances Appropriated</i>	<u>38,322</u>	<u>38,322</u>	<u>38,322</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8</u></u>	<u><u>\$8</u></u>	<u><u>\$487,059</u></u>	<u><u>\$487,051</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,750,600	\$1,750,600	\$1,897,762	\$147,162
Expenditures				
Current:				
Human Services				
Children Services Board				
Contractual Services	3,199,595	3,199,595	2,692,506	507,089
Other	59,597	59,597	54,358	5,239
<i>Total Expenditures</i>	<u>3,259,192</u>	<u>3,259,192</u>	<u>2,746,864</u>	<u>512,328</u>
<i>Excess of Revenues Under Expenditures</i>	(1,508,592)	(1,508,592)	(849,102)	659,490
Other Financing Sources				
Transfers In	589,400	589,400	589,400	0
<i>Net Change in Fund Balance</i>	(919,192)	(919,192)	(259,702)	659,490
<i>Fund Balance Beginning of Year</i>	1,016,215	1,016,215	1,016,215	0
<i>Prior Year Encumbrances Appropriated</i>	<u>300,792</u>	<u>300,792</u>	<u>300,792</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$397,815</u></u>	<u><u>\$397,815</u></u>	<u><u>\$1,057,305</u></u>	<u><u>\$659,490</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$523,200	\$533,200	\$290,800	(\$242,400)
Expenditures				
Current:				
Economic Development and Assistance				
Community Development Program				
Personal Services	20,670	21,525	15,522	6,003
Contractual Services	151,528	157,796	148,896	8,900
Capital Outlay	52,188	54,347	43,299	11,048
Other	9,672	10,072	3,731	6,341
Total Economic Development and Assistance	234,058	243,740	211,448	32,292
Employee Fringe Benefits				
Community Development Program				
Fringe Benefits	4,869	5,070	3,569	1,501
PERS - County Share	2,813	2,930	2,127	803
Total Employee Fringe Benefits	7,682	8,000	5,696	2,304
<i>Total Expenditures</i>	241,740	251,740	217,144	34,596
<i>Net Change in Fund Balance</i>	281,460	281,460	73,656	(207,804)
<i>Fund Balance (Deficit) Beginning of Year</i>	(80,460)	(80,460)	(80,460)	0
<i>Fund Balance (Deficit) End of Year</i>	\$201,000	\$201,000	(\$6,804)	(\$207,804)

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$332,017	\$332,017	\$215,726	(\$116,291)
Expenditures				
Current:				
Public Safety				
Community Safety Awareness				
Personal Services	181,365	178,564	110,984	67,580
Materials and Supplies	1,421	1,399	150	1,249
Contractual Services	1,070	1,053	15	1,038
Other	112,613	110,881	77,907	32,974
Total Public Safety	296,469	291,897	189,056	102,841
Employee Fringe Benefits				
Community Safety Awareness				
Fringe Benefits	35,286	34,741	15,183	19,558
PERS - County Share	26,628	26,217	16,409	9,808
Total Employee Fringe Benefits	61,914	60,958	31,592	29,366
<i>Total Expenditures</i>	358,383	352,855	220,648	132,207
<i>Net Change in Fund Balance</i>	(26,366)	(20,838)	(4,922)	15,916
<i>Fund Balance Beginning of Year</i>	26,232	26,232	26,232	0
<i>Prior Year Encumbrances Appropriated</i>	134	134	134	0
<i>Fund Balance End of Year</i>	\$0	\$5,528	\$21,444	\$15,916

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$281,372	\$290,402	\$369,046	\$78,644
Other	598	598	609	11
<i>Total Revenues</i>	<u>281,970</u>	<u>291,000</u>	<u>369,655</u>	<u>78,655</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Recorder's Computer				
Personal Services	39,540	39,540	38,135	1,405
Capital Outlay	142,741	142,741	127,111	15,630
Other	59,591	59,591	24,155	35,436
Total General Government - Legislative and Executive	<u>241,872</u>	<u>241,872</u>	<u>189,401</u>	<u>52,471</u>
General Government - Judicial				
Clerk of Courts				
Capital Outlay	21,798	25,735	25,590	145
Other	56,151	62,214	53,283	8,931
Total Clerk of Courts	<u>77,949</u>	<u>87,949</u>	<u>78,873</u>	<u>9,076</u>
Juvenile Court				
Capital Outlay	40,000	40,000	9,142	30,858
Other	19,024	19,024	12,924	6,100
Total Juvenile Court	<u>59,024</u>	<u>59,024</u>	<u>22,066</u>	<u>36,958</u>
Probate Court				
Capital Outlay	11,300	11,300	8,909	2,391
Other	17,195	17,195	10,995	6,200
Total Probate Court	<u>28,495</u>	<u>28,495</u>	<u>19,904</u>	<u>8,591</u>
Total General Government - Judicial	<u>165,468</u>	<u>175,468</u>	<u>120,843</u>	<u>54,625</u>
Employee Fringe Benefits				
Computer Program				
Fringe Benefits	5,222	5,222	4,156	1,066
PERS - County Share	5,475	5,475	5,191	284
Total Employee Fringe Benefits	<u>10,697</u>	<u>10,697</u>	<u>9,347</u>	<u>1,350</u>
<i>Total Expenditures</i>	<u>418,037</u>	<u>428,037</u>	<u>319,591</u>	<u>108,446</u>
<i>Net Change in Fund Balance</i>	(136,067)	(137,037)	50,064	187,101
<i>Fund Balance Beginning of Year</i>	265,287	265,287	265,287	0
<i>Prior Year Encumbrances Appropriated</i>	<u>57,062</u>	<u>57,062</u>	<u>57,062</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$186,282</u>	<u>\$185,312</u>	<u>\$372,413</u>	<u>\$187,101</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Sources				
Transfers In	4,785	4,785	4,785	0
<i>Net Change in Fund Balance</i>	4,785	4,785	4,785	0
<i>Fund Balance (Deficit) Beginning of Year</i>	(4,785)	(4,785)	(4,785)	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
County Home Donations Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$626,237	\$626,237	\$500,521	(\$125,716)
Intergovernmental	102,673	102,673	82,052	(20,621)
Donations	10,000	10,000	3,035	(6,965)
Other	4,990	4,990	4,014	(976)
<i>Total Revenues</i>	<u>743,900</u>	<u>743,900</u>	<u>589,622</u>	<u>(154,278)</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
County History Project				
Contractual Services	711,650	711,650	609,388	102,262
Capital Outlay	29,737	29,737	17,423	12,314
Other	13,075	13,075	7,491	5,584
<i>Total Expenditures</i>	<u>754,462</u>	<u>754,462</u>	<u>634,302</u>	<u>120,160</u>
<i>Net Change in Fund Balance</i>	(10,562)	(10,562)	(44,680)	(34,118)
<i>Fund Balance Beginning of Year</i>	73,865	73,865	73,865	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,562</u>	<u>2,562</u>	<u>2,562</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$65,865</u></u>	<u><u>\$65,865</u></u>	<u><u>\$31,747</u></u>	<u><u>(\$34,118)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courthouse Security Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$27,869	\$27,869	\$20,576	(\$7,293)
Expenditures				
Current:				
Public Safety				
Courthouse Security				
Personal Services	102,000	102,000	84,627	17,373
Other	28,328	28,328	19,780	8,548
Total Public Safety	130,328	130,328	104,407	25,921
Employee Fringe Benefits				
Courthouse Security				
Fringe Benefits	1,990	1,990	1,661	329
PERS - County Share	13,825	13,825	11,923	1,902
Total Employee Fringe Benefits	15,815	15,815	13,584	2,231
<i>Total Expenditures</i>	146,143	146,143	117,991	28,152
<i>Excess of Revenues Under Expenditures</i>	(118,274)	(118,274)	(97,415)	20,859
Other Financing Sources				
Transfers In	117,131	117,131	86,477	(30,654)
<i>Net Change in Fund Balance</i>	(1,143)	(1,143)	(10,938)	(9,795)
<i>Fund Balance Beginning of Year</i>	21,166	21,166	21,166	0
<i>Prior Year Encumbrances Appropriated</i>	2,328	2,328	2,328	0
<i>Fund Balance End of Year</i>	\$22,351	\$22,351	\$12,556	(\$9,795)

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Human Services				
Crippled Children				
Other	308,234	308,234	152,259	155,975
<i>Excess of Revenues Under Expenditures</i>	(308,234)	(308,234)	(152,259)	155,975
Other Financing Sources				
Transfers In	308,234	308,234	152,259	(155,975)
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$0	\$0	\$288,535	\$288,535
Expenditures				
Current:				
Public Works				
Ditch Maintenance				
Contractual Services	11,800	23,987	24,967	(980)
<i>Net Change in Fund Balance</i>	(11,800)	(23,987)	263,568	287,555
<i>Fund Balance Beginning of Year</i>	1,433,275	1,433,275	1,433,275	0
<i>Fund Balance End of Year</i>	<u>\$1,421,475</u>	<u>\$1,409,288</u>	<u>\$1,696,843</u>	<u>\$287,555</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$270,145	\$270,145	\$247,902	(\$22,243)
Fines and Forfeitures	507	507	465	(42)
Donations	3,092	3,092	2,837	(255)
Other	11,256	11,256	10,329	(927)
<i>Total Revenues</i>	285,000	285,000	261,533	(23,467)
Expenditures				
Current:				
Health				
Animal Control				
Personal Services	167,740	167,740	165,207	2,533
Materials and Supplies	22,866	22,866	22,515	351
Contractual Services	72,768	72,768	52,604	20,164
Capital Outlay	1,229	1,229	875	354
Other	8,725	8,725	7,459	1,266
Total Health	273,328	273,328	248,660	24,668
Employee Fringe Benefits				
Animal Control				
Fringe Benefits	29,895	29,895	27,436	2,459
PERS - County Share	22,730	22,730	20,716	2,014
Unemployment	500	500	182	318
Total Employee Fringe Benefits	53,125	53,125	48,334	4,791
<i>Total Expenditures</i>	326,453	326,453	296,994	29,459
<i>Net Change in Fund Balance</i>	(41,453)	(41,453)	(35,461)	5,992
<i>Fund Balance Beginning of Year</i>	27,108	27,108	27,108	0
<i>Prior Year Encumbrances Appropriated</i>	15,388	15,388	15,388	0
<i>Fund Balance End of Year</i>	\$1,043	\$1,043	\$7,035	\$5,992

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$203,000	\$203,000	\$323,500	\$120,500
Expenditures				
Current:				
General Government - Legislative and Executive				
DRETAC Treasurer				
Personal Services	99,635	100,545	100,541	4
Materials and Supplies	5,516	5,559	2,323	3,236
Contractual Services	13,184	13,292	11,444	1,848
Capital Outlay	26,250	26,490	8,983	17,507
Other	1,893	1,910	1,236	674
Total DRETAC Treasurer	146,478	147,796	124,527	23,269
DRETAC Prosecutor				
Personal Services	87,436	88,235	63,839	24,396
Materials and Supplies	5,658	5,708	5,500	208
Contractual Services	13,099	13,191	9,605	3,586
Capital Outlay	15,104	15,240	15,000	240
Other	19,331	19,494	18,000	1,494
Total DRETAC Prosecutor	140,628	141,868	111,944	29,924
Total General Government - Legislative and Executive	287,106	289,664	236,471	53,193
Employee Fringe Benefits				
DRETAC Treasurer				
Fringe Benefits	12,489	12,603	12,234	369
PERS - County Share	12,930	13,048	13,048	0
Total DRETAC Treasurer	25,419	25,651	25,282	369
DRETAC Prosecutor				
Fringe Benefits	11,168	11,270	3,725	7,545
PERS - County Share	11,848	11,956	8,745	3,211
Total DRETAC Prosecutor	23,016	23,226	12,470	10,756
Total Employee Fringe Benefits	48,435	48,877	37,752	11,125
<i>Total Expenditures</i>	335,541	338,541	274,223	64,318
<i>Net Change in Fund Balance</i>	(132,541)	(135,541)	49,277	184,818
<i>Fund Balance Beginning of Year</i>	243,248	243,248	243,248	0
<i>Prior Year Encumbrances Appropriated</i>	7,089	7,089	7,089	0
<i>Fund Balance End of Year</i>	\$117,796	\$114,796	\$299,614	\$184,818

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$1,245,075	\$1,314,225	\$1,156,611	(\$157,614)
Fines and Forfeitures	221	233	205	(28)
Intergovernmental	897,829	947,693	834,037	(113,656)
Other	17,540	18,514	16,294	(2,220)
<i>Total Revenues</i>	2,160,665	2,280,665	2,007,147	(273,518)
Expenditures				
Current:				
Public Safety				
Drug Law Enforcement and Education				
Personal Services	522,682	614,182	421,872	192,310
Materials and Supplies	17,475	17,475	13,348	4,127
Contractual Services	1,378,332	1,378,332	1,344,122	34,210
Capital Outlay	3,100	3,100	1,100	2,000
Other	14,449	14,449	10,674	3,775
Total Public Safety	1,936,038	2,027,538	1,791,116	236,422
Employee Fringe Benefits				
Drug Law Enforcement and Education				
Fringe Benefits	76,172	88,513	59,057	29,456
PERS - County Share	84,805	100,964	65,445	35,519
Unemployment	2,000	2,000	1,504	496
Total Employee Fringe Benefits	162,977	191,477	126,006	65,471
<i>Total Expenditures</i>	2,099,015	2,219,015	1,917,122	301,893
<i>Net Change in Fund Balance</i>	61,650	61,650	90,025	28,375
<i>Fund Balance Beginning of Year</i>	362,507	362,507	362,507	0
<i>Prior Year Encumbrances Appropriated</i>	59,030	59,030	59,030	0
<i>Fund Balance End of Year</i>	\$483,187	\$483,187	\$511,562	\$28,375

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety				
Emergency Communications				
Contractual Services	3,120	3,120	0	3,120
<i>Excess of Revenues Under Expenditures</i>	(3,120)	(3,120)	0	3,120
Other Financing Sources (Uses)				
Transfers In	3,120	3,120	0	(3,120)
Transfers Out	(9,279)	(12,400)	(12,400)	0
<i>Total Other Financing Sources (Uses)</i>	(6,159)	(9,280)	(12,400)	(3,120)
<i>Net Change in Fund Balance</i>	(9,279)	(12,400)	(12,400)	0
<i>Fund Balance Beginning of Year</i>	9,280	9,280	9,280	0
<i>Prior Year Encumbrances Appropriated</i>	3,120	3,120	3,120	0
<i>Fund Balance End of Year</i>	\$3,121	\$0	\$0	\$0

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
FEMA Subsidy Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$29,352	\$29,352
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	29,352	29,352
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$29,352	\$29,352

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$25,500	\$25,500	\$22,868	(\$2,632)
Expenditures				
Current:				
General Government - Judicial				
Indigent Guardianship				
Other	14,697	31,642	27,409	4,233
<i>Net Change in Fund Balance</i>	10,803	(6,142)	(4,541)	1,601
<i>Fund Balance Beginning of Year</i>	8,742	8,742	8,742	0
<i>Prior Year Encumbrances Appropriated</i>	464	464	464	0
<i>Fund Balance End of Year</i>	<u>\$20,009</u>	<u>\$3,064</u>	<u>\$4,665</u>	<u>\$1,601</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Detention Center Donations Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$12,549	\$12,549	\$0	(\$12,549)
Expenditures				
Current:				
Public Safety				
Junevile Detention Center Donation				
Personal Services	729	729	729	0
Materials and Supplies	3,442	3,442	2,627	815
Contractual Services	6,214	6,214	5,085	1,129
Capital Outlay	5,795	5,795	5,471	324
Total Public Safety	16,180	16,180	13,912	2,268
Employee Fringe Benefits				
Drug Law Enforcement and Education				
Fringe Benefits	15	15	15	0
PERS - County Share	129	129	129	0
Total Employee Fringe Benefits	144	144	144	0
<i>Total Expenditures</i>	16,324	16,324	14,056	2,268
<i>Net Change in Fund Balance</i>	(3,775)	(3,775)	(14,056)	(10,281)
<i>Fund Balance Beginning of Year</i>	4,076	4,076	4,076	0
<i>Prior Year Encumbrances Appropriated</i>	9,980	9,980	9,980	0
<i>Fund Balance End of Year</i>	\$10,281	\$10,281	\$0	(\$10,281)

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$45,000	\$45,000	\$37,680	(\$7,320)
Expenditures				
Current:				
Human Services				
Women's Shelter				
Contractual Services	63,127	63,127	63,127	0
<i>Net Change in Fund Balance</i>	(18,127)	(18,127)	(25,447)	(7,320)
<i>Fund Balance (Deficit) Beginning of Year</i>	(343)	(343)	(343)	0
<i>Prior Year Encumbrances Appropriated</i>	18,627	18,627	18,627	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$157</u>	<u>\$157</u>	<u>(\$7,163)</u>	<u>(\$7,320)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Office for Older Adults Fund
For the Year Ended December 31, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$1,340	\$1,358	\$1,065	(\$293)
Intergovernmental	434,983	440,855	345,832	(95,023)
Donations	14,457	14,652	11,494	(3,158)
Other	57,155	57,927	45,441	(12,486)
<i>Total Revenues</i>	<u>507,935</u>	<u>514,792</u>	<u>403,832</u>	<u>(110,960)</u>
Expenditures				
Current:				
Human Services				
Title III-B				
Personal Services	146,986	146,986	134,963	12,023
Materials and Supplies	6,684	6,684	6,403	281
Contractual Services	123,238	123,238	114,319	8,919
Capital Outlay	1,681	1,681	1,681	0
Total Title III-B	<u>278,589</u>	<u>278,589</u>	<u>257,366</u>	<u>21,223</u>
Title III-C				
Personal Services	146,599	146,599	144,081	2,518
Materials and Supplies	2,846	2,846	2,573	273
Contractual Services	27,143	27,143	26,925	218
Capital Outlay	130	130	130	0
Other	197	197	197	0
Total Title III-C	<u>176,915</u>	<u>176,915</u>	<u>173,906</u>	<u>3,009</u>
Donations				
Personal Services	9,070	9,070	8,370	700
Contractual Services	2,600	2,600	2,600	0
Capital Outlay	6,732	6,732	2,859	3,873
Other	36,762	48,762	31,702	17,060
Total Donations	<u>55,164</u>	<u>67,164</u>	<u>45,531</u>	<u>21,633</u>
Home Energy Assistance				
Personal Services	9,845	9,845	8,305	1,540
Contractual Services	43,146	43,146	43,060	86
Other	5,611	5,611	507	5,104
Total Home Energy Assistance	<u>58,602</u>	<u>58,602</u>	<u>51,872</u>	<u>6,730</u>
Alcohol Dependency Network				
Personal Services	23,960	23,960	15,269	8,691
Materials and Supplies	1,425	1,425	251	1,174
Contractual Services	4,150	4,150	2,050	2,100
Capital Outlay	1,968	1,968	1,968	0
Total Alcohol Dependency Network	<u>\$31,503</u>	<u>\$31,503</u>	<u>\$19,538</u>	<u>\$11,965</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Office for Older Adults Fund (continued)
For the Year Ended December 31, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Total Human Services	\$600,773	\$612,773	\$548,213	\$64,560
Employee Fringe Benefits				
Title III-B				
Fringe Benefits	14,897	14,897	10,369	4,528
PERS - County Share	20,182	20,182	17,512	2,670
Total Title III-B	35,079	35,079	27,881	7,198
Title III-C				
Fringe Benefits	9,610	10,237	7,564	2,673
PERS - County Share	23,029	23,657	20,665	2,992
Total Title III-C	32,639	33,894	28,229	5,665
Donations				
Fringe Benefits	2,320	2,320	485	1,835
PERS - County Share	1,240	1,240	1,130	110
Total Donations	3,560	3,560	1,615	1,945
Home Energy Assistance				
Fringe Benefits	221	221	162	59
PERS - County Share	1,334	1,334	1,125	209
Total Home Energy Assistance	1,555	1,555	1,287	268
Alcohol Dependency Network				
Fringe Benefits	3,092	3,092	1,921	1,171
PERS - County Share	3,269	3,269	2,091	1,178
Total Alcohol Dependency Network	6,361	6,361	4,012	2,349
Total Employee Fringe Benefits	79,194	80,449	63,024	17,425
<i>Total Expenditures</i>	679,967	693,222	611,237	81,985
<i>Excess of Revenues Under Expenditures</i>	(172,032)	(178,430)	(207,405)	(28,975)
Other Financing Sources				
Transfers In	194,096	194,096	194,096	0
<i>Net Change in Fund Balance</i>	22,064	15,666	(13,309)	(28,975)
<i>Fund Balance Beginning of Year</i>	25,804	25,804	25,804	0
<i>Prior Year Encumbrances Appropriated</i>	17,512	17,512	17,512	0
<i>Fund Balance End of Year</i>	\$65,380	\$58,982	\$30,007	(\$28,975)

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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$47,800	\$47,800	\$34,107	(\$13,693)
Expenditures				
Current:				
General Government - Legislative and Executive				
Project Impact				
Other	3,304	10,804	8,360	2,444
<i>Net Change in Fund Balance</i>	44,496	36,996	25,747	(11,249)
<i>Fund Balance (Deficit) Beginning of Year</i>	(34,909)	(34,909)	(34,909)	0
<i>Prior Year Encumbrances Appropriated</i>	804	804	804	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$10,391</u>	<u>\$2,891</u>	<u>(\$8,358)</u>	<u>(\$11,249)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,261,257	\$5,261,257	\$4,920,129	(\$341,128)
Donations	2,588	2,588	2,420	(168)
Other	582,155	582,155	544,971	(37,184)
<i>Total Revenues</i>	5,846,000	5,846,000	5,467,520	(378,480)
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,958,943	3,010,000	2,983,229	26,771
Materials and Supplies	135,761	137,877	129,513	8,364
Contractual Services	2,758,726	2,820,564	2,707,633	112,931
Capital Outlay	67,967	69,117	67,679	1,438
Other	93,302	94,863	94,474	389
Total Public Assistance	6,014,699	6,132,421	5,982,528	149,893
Social Services				
Other	14,336	14,336	11,431	2,905
Total Human Services	6,029,035	6,146,757	5,993,959	152,798
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	514,620	523,500	472,710	50,790
PERS - County Share	398,818	405,700	401,158	4,542
Unemployment	9,830	10,000	5,671	4,329
Total Employee Fringe Benefits	923,268	939,200	879,539	59,661
Debt Service:				
Principal Retirement	75,000	75,000	75,000	0
Interest and Fiscal Charges	134,300	134,300	133,563	737
Total Debt Service	209,300	209,300	208,563	737
<i>Total Expenditures</i>	7,161,603	7,295,257	7,082,061	213,196
<i>Excess of Revenues Under Expenditures</i>	(1,315,603)	(1,449,257)	(1,614,541)	(165,284)
Other Financing Sources				
Transfers In	559,000	559,000	559,000	0
<i>Net Change in Fund Balance</i>	(756,603)	(890,257)	(1,055,541)	(165,284)
<i>Fund Balance Beginning of Year</i>	591,915	591,915	591,915	0
<i>Prior Year Encumbrances Appropriated</i>	371,803	371,803	371,803	0
<i>Fund Balance (Deficit) End of Year</i>	\$207,115	\$73,461	(\$91,823)	(\$165,284)

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,247,418	\$1,247,418	\$1,590,450	\$343,032
Other	3,132	3,132	3,993	861
<i>Total Revenues</i>	<u>1,250,550</u>	<u>1,250,550</u>	<u>1,594,443</u>	<u>343,893</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Auditor - Real Estate Assessment				
Personal Services	498,000	498,000	384,773	113,227
Materials and Supplies	50,855	50,855	24,926	25,929
Contractual Services	149,557	149,557	100,036	49,521
Capital Outlay	63,578	63,578	41,810	21,768
Other	21,574	21,574	11,420	10,154
Total General Government - Legislative and Executive	<u>783,564</u>	<u>783,564</u>	<u>562,965</u>	<u>220,599</u>
Employee Fringe Benefits				
Auditor - Real Estate Assessment				
Fringe Benefits	122,505	122,505	64,079	58,426
PERS - County Share	67,275	67,275	51,417	15,858
Unemployment	10,822	10,822	2,329	8,493
Total Employee Fringe Benefits	<u>200,602</u>	<u>200,602</u>	<u>117,825</u>	<u>82,777</u>
<i>Total Expenditures</i>	<u>984,166</u>	<u>984,166</u>	<u>680,790</u>	<u>303,376</u>
<i>Net Change in Fund Balance</i>	266,384	266,384	913,653	647,269
<i>Fund Balance Beginning of Year</i>	860,892	860,892	860,892	0
<i>Prior Year Encumbrances Appropriated</i>	<u>56,286</u>	<u>56,286</u>	<u>56,286</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,183,562</u>	<u>\$1,183,562</u>	<u>\$1,830,831</u>	<u>\$647,269</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder Housing Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$0	\$791,952	\$791,952
Expenditures				
Current:				
Public Safety				
Recorder Housing				
Other	0	0	345,284	(345,284)
<i>Net Change in Fund Balance</i>	0	0	446,668	446,668
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$446,668</u>	<u>\$446,668</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$2,702	\$2,702	\$3,032	\$330
Interest	14,298	14,298	37,109	22,811
<i>Total Revenues</i>	17,000	17,000	40,141	23,141
Expenditures				
Current:				
Economic Development and Assistance				
Revolving Loan				
Other	194,353	196,853	112,579	84,274
<i>Net Change in Fund Balance</i>	(177,353)	(179,853)	(72,438)	107,415
<i>Fund Balance Beginning of Year</i>	250,971	250,971	250,971	0
<i>Prior Year Encumbrances Appropriated</i>	853	853	853	0
<i>Fund Balance End of Year</i>	<u>\$74,471</u>	<u>\$71,971</u>	<u>\$179,386</u>	<u>\$107,415</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$94,975	\$94,975	\$40,812	(\$54,163)
Expenditures				
Current:				
Public Safety				
Safe Communities Program				
Personal Services	21,630	21,630	21,623	7
Contractual Services	28,345	28,345	27,000	1,345
Capital Outlay	5,000	5,000	5,000	0
Other	5,048	5,048	3,500	1,548
Total Public Safety	60,023	60,023	57,123	2,900
Employee Fringe Benefits				
Safe Communities Program				
Fringe Benefits	407	407	322	85
PERS - County Share	3,505	3,505	3,500	5
Total Employee Fringe Benefits	3,912	3,912	3,822	90
<i>Total Expenditures</i>	63,935	63,935	60,945	2,990
<i>Net Change in Fund Balance</i>	31,040	31,040	(20,133)	(51,173)
<i>Fund Balance (Deficit) Beginning of Year</i>	(2,179)	(2,179)	(2,179)	0
<i>Prior Year Encumbrances Appropriated</i>	2,138	2,138	2,138	0
<i>Fund Balance (Deficit) End of Year</i>	\$30,999	\$30,999	(\$20,174)	(\$51,173)

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$3,067	\$6,211	\$4,904	(\$1,307)
Intergovernmental	656,711	916,928	554,817	(362,111)
Donations	544	1,102	870	(232)
Other	39,633	80,267	63,374	(16,893)
<i>Total Revenues</i>	<u>699,955</u>	<u>1,004,508</u>	<u>623,965</u>	<u>(380,543)</u>
Expenditures				
Current:				
Human Services				
Shelter Care and Youth Services				
Personal Services	371,078	388,907	268,980	119,927
Materials and Supplies	16,517	39,517	16,990	22,527
Contractual Services	247,568	472,461	250,820	221,641
Capital Outlay	14,233	18,433	7,477	10,956
Other	8,385	28,985	6,298	22,687
Total Human Services	<u>657,781</u>	<u>948,303</u>	<u>550,565</u>	<u>397,738</u>
Employee Fringe Benefits				
Shelter Care and Youth Services				
Fringe Benefits	66,908	82,385	32,978	49,407
PERS - County Share	18,591	66,551	35,954	30,597
Unemployment	3,211	8,335	5,238	3,097
Total Employee Fringe Benefits	<u>88,710</u>	<u>157,271</u>	<u>74,170</u>	<u>83,101</u>
<i>Total Expenditures</i>	<u>746,491</u>	<u>1,105,574</u>	<u>624,735</u>	<u>480,839</u>
<i>Net Change in Fund Balance</i>	(46,536)	(101,066)	(770)	100,296
<i>Fund Balance Beginning of Year</i>	976,018	976,018	976,018	0
<i>Prior Year Encumbrances Appropriated</i>	<u>64,815</u>	<u>64,815</u>	<u>64,815</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$994,297</u>	<u>\$939,767</u>	<u>\$1,040,063</u>	<u>\$100,296</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Donations Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Donations	\$125,000	\$125,000	\$85,008	(\$39,992)
Expenditures				
Current:				
Public Safety				
Sheriff Donations				
Other	46,290	105,740	90,164	15,576
<i>Net Change in Fund Balance</i>	78,710	19,260	(5,156)	(24,416)
<i>Fund Balance Beginning of Year</i>	11,416	11,416	11,416	0
<i>Prior Year Encumbrances Appropriated</i>	18,915	18,915	18,915	0
<i>Fund Balance End of Year</i>	<u>\$109,041</u>	<u>\$49,591</u>	<u>\$25,175</u>	<u>(\$24,416)</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$362,110	\$362,110	\$362,110	\$0
Expenditures				
Current:				
Human Services				
Title VI - D				
Personal Services	364,755	364,755	357,696	7,059
Materials and Supplies	7,604	7,604	7,183	421
Contractual Services	31,458	31,458	21,183	10,275
Capital Outlay	10,000	10,000	7,700	2,300
Other	1,215	1,215	1,070	145
Total Human Services	415,032	415,032	394,832	20,200
Employee Fringe Benefits				
Title VI - D				
Fringe Benefits	68,590	68,590	63,693	4,897
PERS - County Share	50,005	50,005	48,852	1,153
Unemployment	3,145	3,145	2,365	780
Total Employee Fringe Benefits	121,740	121,740	114,910	6,830
<i>Total Expenditures</i>	536,772	536,772	509,742	27,030
<i>Excess of Revenues Under Expenditures</i>	(174,662)	(174,662)	(147,632)	27,030
Other Financing Sources				
Transfers In	256,634	256,634	155,010	(101,624)
<i>Net Change in Fund Balance</i>	81,972	81,972	7,378	(74,594)
<i>Fund Balance (Deficit) Beginning of Year</i>	(73,743)	(73,743)	(73,743)	0
<i>Prior Year Encumbrances Appropriated</i>	9,172	9,172	9,172	0
<i>Fund Balance (Deficit) End of Year</i>	\$17,401	\$17,401	(\$57,193)	(\$74,594)

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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$473,871	\$518,734	\$455,277	(\$63,457)
Intergovernmental	794,375	869,582	763,206	(106,376)
Other	236,460	258,847	227,182	(31,665)
<i>Total Revenues</i>	<u>1,504,706</u>	<u>1,647,163</u>	<u>1,445,665</u>	<u>(201,498)</u>
Expenditures				
Current:				
Human Services				
Transportation				
Personal Services	612,714	688,189	688,188	1
Materials and Supplies	5,517	6,141	5,750	391
Contractual Services	662,481	735,587	708,062	27,525
Capital Outlay	15,314	17,200	17,200	0
Other	10,200	11,457	10,957	500
Total Human Services	<u>1,306,226</u>	<u>1,458,574</u>	<u>1,430,157</u>	<u>28,417</u>
Employee Fringe Benefits				
Transportation				
Fringe Benefits	43,317	48,653	48,564	89
PERS - County Share	83,662	93,968	93,968	0
Total Employee Fringe Benefits	<u>126,979</u>	<u>142,621</u>	<u>142,532</u>	<u>89</u>
<i>Total Expenditures</i>	<u>1,433,205</u>	<u>1,601,195</u>	<u>1,572,689</u>	<u>28,506</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	71,501	45,968	(127,024)	(172,992)
Other Financing Sources				
Transfers In	48,194	48,194	48,194	0
<i>Net Change in Fund Balance</i>	119,695	94,162	(78,830)	(172,992)
<i>Fund Balance (Deficit) Beginning of Year</i>	(111,042)	(111,042)	(111,042)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>34,189</u>	<u>34,189</u>	<u>34,189</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$42,842</u>	<u>\$17,309</u>	<u>(\$155,683)</u>	<u>(\$172,992)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Transportation Improvement Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$334,139	\$350,828	\$16,689
Expenditures				
Current:				
Human Services				
Transportation Improvement				
Contractual Services	168,395	342,129	284,462	57,667
Capital Outlay	70,228	87,500	87,358	142
Other	92,035	187,030	186,811	219
<i>Total Expenditures</i>	<u>330,658</u>	<u>616,659</u>	<u>558,631</u>	<u>58,028</u>
<i>Excess of Revenues Under Expenditures</i>	(330,658)	(282,520)	(207,803)	74,717
Other Financing Sources				
Transfers In	350,000	359,642	359,642	0
<i>Net Change in Fund Balance</i>	19,342	77,122	151,839	74,717
<i>Fund Balance Beginning of Year</i>	286,881	286,881	286,881	0
<i>Prior Year Encumbrances Appropriated</i>	<u>53,659</u>	<u>53,659</u>	<u>53,659</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$359,882</u></u>	<u><u>\$417,662</u></u>	<u><u>\$492,379</u></u>	<u><u>\$74,717</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$88,260	\$88,260	\$49,192	(\$39,068)
Expenditures				
Current:				
Human Services				
Victim Assistance Program				
Personal Services	62,555	62,555	33,169	29,386
Materials and Supplies	2,165	2,165	1,553	612
Contractual Services	7,499	7,499	3,407	4,092
Capital Outlay	2,300	2,300	2,300	0
Other	10,327	10,327	7,633	2,694
Total Human Services	84,846	84,846	48,062	36,784
Employee Fringe Benefits				
Victim Assistance Program				
Fringe Benefits	11,427	11,427	5,051	6,376
PERS - County Share	8,657	8,657	4,551	4,106
Total Employee Fringe Benefits	20,084	20,084	9,602	10,482
<i>Total Expenditures</i>	104,930	104,930	57,664	47,266
<i>Net Change in Fund Balance</i>	(16,670)	(16,670)	(8,472)	8,198
<i>Fund Balance Beginning of Year</i>	15,641	15,641	15,641	0
<i>Prior Year Encumbrances Appropriated</i>	1,131	1,131	1,131	0
<i>Fund Balance End of Year</i>	\$102	\$102	\$8,300	\$8,198

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Webcheck Program Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$10,000	\$10,000	\$11,346	\$1,346
Expenditures				
Current:				
Human Services				
Webcheck Program				
Other	5,420	10,149	9,948	201
<i>Net Change in Fund Balance</i>	4,580	(149)	1,398	1,547
<i>Fund Balance Beginning of Year</i>	10	10	10	0
<i>Prior Year Encumbrances Appropriated</i>	420	420	420	0
<i>Fund Balance End of Year</i>	\$5,010	\$281	\$1,828	\$1,547

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,327,906	\$2,390,475	\$919,933	(\$1,470,542)
Other	18,783	33,812	13,012	(20,800)
<i>Total Revenues</i>	<u>1,346,689</u>	<u>2,424,287</u>	<u>932,945</u>	<u>(1,491,342)</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Workforce Development				
Personal Services	137,645	137,645	94,639	43,006
Materials and Supplies	7,453	7,453	4,588	2,865
Contractual Services	992,651	1,843,916	1,086,008	757,908
Capital Outlay	20,140	20,140	7,275	12,865
Other	14,118	14,118	5,861	8,257
Total General Government - Legislative and Executive	<u>1,172,007</u>	<u>2,023,272</u>	<u>1,198,371</u>	<u>824,901</u>
Employee Fringe Benefits				
Workforce Development				
Fringe Benefits	21,744	21,744	14,375	7,369
PERS - County Share	18,806	18,806	12,970	5,836
Unemployment	10,626	10,626	6,828	3,798
Total Employee Fringe Benefits	<u>51,176</u>	<u>51,176</u>	<u>34,173</u>	<u>17,003</u>
<i>Total Expenditures</i>	<u>1,223,183</u>	<u>2,074,448</u>	<u>1,232,544</u>	<u>841,904</u>
<i>Net Change in Fund Balance</i>	123,506	349,839	(299,599)	(649,438)
<i>Fund Balance (Deficit) Beginning of Year</i>	(95,091)	(95,091)	(95,091)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>83,028</u>	<u>83,028</u>	<u>83,028</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$111,443</u>	<u>\$337,776</u>	<u>(\$311,662)</u>	<u>(\$649,438)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$1,103,442	\$1,103,442	\$1,282,205	\$178,763
Intergovernmental	60,243	60,243	70,003	9,760
Other	362,947	362,947	363,025	78
<i>Total Revenues</i>	<u>1,526,632</u>	<u>1,526,632</u>	<u>1,715,233</u>	<u>188,601</u>
Expenditures				
Current:				
General Government - Legislative and Executive	354,715	354,715	318,503	36,212
Debt Service:				
Principal Retirement	1,600,000	1,600,000	1,597,392	2,608
Interest and Fiscal Charges	527,752	527,752	526,748	1,004
Total Debt Service	<u>2,127,752</u>	<u>2,127,752</u>	<u>2,124,140</u>	<u>3,612</u>
<i>Total Expenditures</i>	<u>2,482,467</u>	<u>2,482,467</u>	<u>2,442,643</u>	<u>39,824</u>
<i>Excess of Revenues Under Expenditures</i>	(955,835)	(955,835)	(727,410)	228,425
Other Financing Sources				
Transfers In	482,605	482,605	482,605	0
<i>Net Change in Fund Balance</i>	(473,230)	(473,230)	(244,805)	228,425
<i>Fund Balance Beginning of Year</i>	1,656,741	1,656,741	1,656,741	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,030</u>	<u>1,030</u>	<u>1,030</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,184,541</u>	<u>\$1,184,541</u>	<u>\$1,412,966</u>	<u>\$228,425</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$657,381	\$657,381	\$620,296	(\$37,085)
Other	144,479	144,479	144,479	0
<i>Total Revenues</i>	801,860	801,860	764,775	(37,085)
Expenditures				
Debt Service:				
Principal Retirement	533,061	533,061	532,106	955
Interest and Fiscal Charges	343,647	343,647	337,809	5,838
<i>Total Expenditures</i>	876,708	876,708	869,915	6,793
<i>Net Change in Fund Balance</i>	(74,848)	(74,848)	(105,140)	(30,292)
<i>Fund Balance Beginning of Year</i>	812,022	812,022	812,022	0
<i>Fund Balance End of Year</i>	\$737,174	\$737,174	\$706,882	(\$30,292)

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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Achievement Center Construction				
Contractual Services	567,538	567,538	567,502	36
Other	100,000	100,000	0	100,000
<i>Total Expenditures</i>	<u>667,538</u>	<u>667,538</u>	<u>567,502</u>	<u>100,036</u>
<i>Excess of Revenues Under Expenditures</i>	(667,538)	(667,538)	(567,502)	100,036
Other Financing Sources				
Transfers In	100,000	100,000	100,000	0
<i>Net Change in Fund Balance</i>	(567,538)	(567,538)	(467,502)	100,036
<i>Fund Balance Beginning of Year</i>	986,642	986,642	986,642	0
Prior Year Encumbrances Appropriated	83,044	83,044	83,044	0
<i>Fund Balance End of Year</i>	<u>\$502,148</u>	<u>\$502,148</u>	<u>\$602,184</u>	<u>\$100,036</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$13,000	\$13,000	\$11,400	(\$1,600)
Expenditures				
Capital Outlay				
Community Center Parking				
Contractual Services	30,000	30,000	11,015	18,985
<i>Net Change in Fund Balance</i>	(17,000)	(17,000)	385	17,385
<i>Fund Balance Beginning of Year</i>	37,208	37,208	37,208	0
<i>Fund Balance End of Year</i>	<u>\$20,208</u>	<u>\$20,208</u>	<u>\$37,593</u>	<u>\$17,385</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$6,750	\$6,750	\$4,499	(\$2,251)
Expenditures				
Capital Outlay				
County Building Improvements	48,862	48,862	25,216	23,646
County Capital Improvements	524,574	549,574	540,162	9,412
<i>Total Expenditures</i>	573,436	598,436	565,378	33,058
<i>Excess of Revenues Under Expenditures</i>	(566,686)	(591,686)	(560,879)	30,807
Other Financing Sources (Uses)				
Transfers In	585,687	585,687	475,000	(110,687)
Transfers Out	(2,568)	(2,568)	(2,568)	0
<i>Total Other Financing Sources (Uses)</i>	583,119	583,119	472,432	(110,687)
<i>Net Change in Fund Balance</i>	16,433	(8,567)	(88,447)	(79,880)
<i>Fund Balance Beginning of Year</i>	97,481	97,481	97,481	0
Prior Year Encumbrances Appropriated	206,944	206,944	206,944	0
<i>Fund Balance End of Year</i>	\$320,858	\$295,858	\$215,978	(\$79,880)

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,496,413	\$1,496,413	\$661,636	(\$834,777)
Expenditures				
Capital Outlay				
Engineer Fuel Project				
Contractual Services	1,527,138	1,527,138	715,857	811,281
Other	38,811	38,811	16,871	21,940
<i>Total Expenditures</i>	1,565,949	1,565,949	732,728	833,221
<i>Net Change in Fund Balance</i>	(69,536)	(69,536)	(71,092)	(1,556)
<i>Fund Balance (Deficit) Beginning of Year</i>	(647,408)	(647,408)	(647,408)	0
Prior Year Encumbrances Appropriated	716,944	716,944	716,944	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	\$0	(\$1,556)	(\$1,556)

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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive (Negative)
Revenues				
Intergovernmental	\$475,336	\$1,438,689	\$2,284,176	\$845,487
Expenditures				
Capital Outlay	0	0	2,284,176	(2,284,176)
<i>Net Change in Fund Balance</i>	475,336	1,438,689	0	(1,438,689)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$475,336</u>	<u>\$1,438,689</u>	<u>\$0</u>	<u>(\$1,438,689)</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$6,683,726	\$6,683,726	\$6,689,591	\$5,865
Interest	15,100	15,100	15,113	13
Other	1,174	1,174	1,175	1
<i>Total Revenues</i>	6,700,000	6,700,000	6,705,879	5,879
Expenses				
Personal Services	37,204	37,620	36,785	835
Contractual Services	692,265	700,000	667,913	32,087
Claims and Judgments	5,933,703	6,000,000	6,073,592	(73,592)
Other	49,448	50,000	39,427	10,573
<i>Total Expenses</i>	6,712,620	6,787,620	6,817,717	(30,097)
<i>Net Change in Fund Equity</i>	(12,620)	(87,620)	(111,838)	(24,218)
<i>Fund Equity Beginning of Year</i>	956,725	956,725	956,725	0
<i>Fund Equity End of Year</i>	\$944,105	\$869,105	\$844,887	(\$24,218)

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Statistical Section

Medina County, Ohio

Governmental Activities Revenues by Sources and Expenses by Function (1)

Last Two Years

Table 1

PROGRAM REVENUES	2003	2002
Charges for Services	\$17,486,646	\$16,171,586
Operating Grants and Contributions	32,038,382	30,262,655
Capital Grants and Contributions	2,284,176	3,182,149
 GENERAL REVENUES		
Property and Other Taxes	21,655,699	21,354,087
Sales Taxes	8,465,661	8,137,853
Grants and Entitlements	4,351,795	6,671,102
Interest	1,148,945	1,771,579
Other	2,960,053	2,590,896
 TOTAL REVENUES	\$90,391,357	\$90,141,907
 EXPENSES		
<i>Current:</i>		
General Government -		
Legislative and Executive	\$12,361,229	\$12,038,870
Judicial	8,454,509	7,979,037
Public Safety	18,827,905	17,742,643
Public Works	10,994,251	10,640,263
Health	23,268,986	21,148,285
Human Services	15,705,991	15,900,949
Economic Development and Assistance	409,903	316,437
Intergovernmental	541,350	3,012,765
Interest and Fiscal Charges	992,646	1,153,737
 TOTAL EXPENSES	\$91,556,770	\$89,932,986

(1) Full Accrual Basis

Source: Medina County Auditor's Office.

Medina County, Ohio

**Governmental Revenues by Source and
Expenditures by Function (1)**

Last Ten Years

REVENUES	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Property and Other Taxes	\$21,607,062	\$21,305,683	\$19,273,148	\$16,001,882
Sales Taxes	8,465,661	8,137,853	7,701,566	7,564,324
Charges for Services	16,331,587	14,995,533	13,105,568	10,468,852
Licenses and Permits	35,630	22,257	19,813	5,985
Fines and Forfeitures	595,918	644,485	635,832	553,455
Intergovernmental	40,367,576	36,475,060	33,405,037	35,777,602
Special Assessments	820,641	747,186	863,719	1,232,520
Interest	1,133,832	1,771,579	3,803,932	5,437,039
Rentals	234,528	243,995	243,218	210,843
Donations	118,078	169,274	138,379	142,852
Other	2,958,878	2,599,737	2,223,679	1,909,850
TOTAL REVENUES	<u>\$92,669,391</u>	<u>\$87,112,642</u>	<u>\$81,413,891</u>	<u>\$79,305,204</u>
 EXPENDITURES				
<i>Current:</i>				
General Government -				
Legislative and Executive	\$12,112,114	\$11,048,286	\$10,242,190	\$9,975,779
Judicial	8,314,326	7,642,905	8,029,105	6,960,094
Public Safety	17,401,603	16,349,189	15,413,705	13,936,694
Public Works	7,814,336	6,670,167	7,040,709	6,544,156
Health	22,516,552	20,182,926	18,064,712	16,018,161
Human Services	15,263,462	15,307,415	12,022,650	13,088,712
Conservation and Recreation	0	0	0	0
Economic Development and Assistance	394,731	308,100	353,055	311,796
Other	0	0	0	0
Capital Outlay	3,611,743	4,229,778	2,351,099	4,778,509
Intergovernmental (2)	541,350	3,012,765	883,747	944,670
Debt Service:				
Principal Retirement	2,204,498	2,097,953	2,057,110	1,964,112
Interest and Fiscal Charges	998,120	1,200,252	1,331,930	1,481,893
Bond Issuance Costs	0	45,500	0	0
TOTAL EXPENDITURES	<u>\$91,172,835</u>	<u>\$88,095,236</u>	<u>\$77,790,012</u>	<u>\$76,004,576</u>

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds on a modified basis.

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

Source: Medina County Auditor's Office.

Table 2

1999	1998	1997	1996	1995	1994
\$15,859,094	\$14,365,972	\$12,721,774	\$12,599,893	\$11,406,525	\$10,841,984
7,191,887	6,511,196	6,075,696	5,588,402	5,195,746	4,863,477
11,406,102	11,664,524	10,967,313	8,513,835	8,008,040	7,399,792
22,983	19,827	23,116	48,540	20,664	17,549
447,871	478,092	557,802	472,216	454,835	536,332
29,576,128	29,764,063	25,630,714	26,803,829	26,811,904	21,113,856
998,835	1,064,809	1,095,723	977,222	989,135	1,035,205
3,284,978	3,083,638	2,584,881	2,316,717	2,495,838	1,490,746
225,606	331,907	333,585	320,220	319,417	203,947
117,125	210,687	92,124	76,837	203,773	60,367
1,370,786	961,685	347,821	377,897	241,603	249,646
<u>\$70,501,395</u>	<u>\$68,456,400</u>	<u>\$60,430,549</u>	<u>\$58,095,608</u>	<u>\$56,147,480</u>	<u>\$47,812,901</u>
\$8,574,337	\$7,748,386	\$7,038,328	\$6,518,385	\$5,823,713	\$6,129,679
6,941,495	6,149,149	5,475,202	4,837,141	4,472,958	4,092,604
12,206,605	10,510,383	9,927,030	8,208,606	6,799,118	6,170,767
6,444,036	6,939,607	6,328,723	6,536,665	6,220,857	5,416,552
15,413,734	13,111,271	12,686,943	11,929,159	11,495,383	10,416,700
11,743,191	10,952,846	9,640,575	9,022,125	8,208,084	8,048,311
0	0	0	0	397,727	382,635
433,753	287,860	211,252	577,939	273,455	259,787
0	142,959	155,990	120,096	130,001	165,281
6,248,792	4,085,316	4,311,098	7,586,988	12,281,270	4,065,863
2,846,202	1,434,169	1,375,158	1,245,823	1,341,197	769,331
1,902,171	1,893,137	1,619,773	1,433,776	1,391,420	1,026,753
1,515,056	1,542,624	1,623,836	1,433,282	1,568,228	1,090,752
0	0	0	0	0	0
<u>\$74,269,372</u>	<u>\$64,797,707</u>	<u>\$60,393,908</u>	<u>\$59,449,985</u>	<u>\$60,403,411</u>	<u>\$48,035,015</u>

Medina County, Ohio

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

Last Ten Years

<u>Collection Year</u>	<u>Current Tax Levy (1)</u>	<u>Current Tax Collections (2)</u>	<u>Percent of Current Levy Collected</u>	<u>Delinquent Tax Collections</u>
2003	\$20,964,253	\$20,338,284	97.01 %	\$624,101
2002	19,858,328	19,060,641	95.98	575,358
2001	17,897,268	17,399,063	97.22	406,751
2000	13,855,193	13,531,524	97.66	474,963
1999	13,404,638	11,633,845	86.79	349,967
1998	12,827,927	12,519,734	97.60	366,638
1997	12,341,571	11,932,052	96.68	380,903
1996	11,904,207	11,528,522	96.84	354,939
1995	10,988,755	10,468,274	95.26	313,836
1994	10,256,316	9,976,398	97.27	273,421

(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 3

<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>
\$20,962,385	99.99 %	\$1,625,723	7.75 %	\$1,903,742
19,635,999	98.88	2,085,543	10.50	1,990,779
17,805,814	99.49	1,863,214	10.41	2,245,960
14,006,487	101.09	1,771,760	12.79	2,022,557
11,983,812	89.40	1,923,054	14.35	1,808,914
12,886,372	100.46	502,228	3.92	1,856,222
12,312,955	99.77	560,673	4.54	1,614,837
11,883,461	99.83	532,057	4.47	1,604,011
10,782,110	98.12	511,311	4.65	1,456,459
10,249,819	99.94	304,666	2.97	1,338,707

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
2003	\$3,365,199,280	\$9,614,855,086	\$406,832,552	\$1,398,677,788
2002	3,243,237,250	9,266,392,143	428,171,523	1,498,108,884
2001	2,672,421,050	7,635,488,714	428,171,523	1,446,548,965
2000	2,556,755,760	7,305,016,457	440,975,150	1,357,106,240
1999	2,446,896,390	6,991,132,543	403,003,199	1,195,414,136
1998	2,273,208,140	6,494,880,400	400,143,757	1,151,769,868
1997	2,165,983,830	6,188,525,229	375,142,460	1,074,998,139
1996	2,164,580,650	6,184,516,143	367,160,800	1,030,036,900
1995	1,588,245,600	4,537,844,571	359,880,829	970,629,150
1994	1,487,001,370	4,248,575,343	342,615,025	901,565,934

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

(2) Includes public utility personal property and tangible personal property values.

Source: Medina County Auditor's Office

Table 4

TOTAL		
<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio of Assessed to Estimated Actual Value</u>
\$3,772,031,832	\$11,013,532,874	34 %
3,671,408,773	10,764,501,027	34
3,100,592,573	9,082,037,679	34
2,997,730,910	8,662,122,697	35
2,849,899,589	8,186,546,679	35
2,673,351,897	7,646,650,268	35
2,541,126,290	7,263,523,368	35
2,531,741,450	7,214,553,043	35
1,948,126,429	5,508,473,721	35
1,829,616,395	5,150,141,277	36

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

Last Ten Years

Table 5

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
County Units										
General Fund	\$2.33	\$2.29	\$2.28	\$2.38	\$2.35	\$2.37	\$2.37	\$2.35	\$2.36	\$2.35
Debt Service	0.29	0.35	0.39	0.30	0.35	0.36	0.36	0.40	0.40	0.58
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	0.40	0.40	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Townships										
Brunswick Hills	12.35	12.60	12.60	12.60	7.60	7.60	7.60	7.60	7.60	7.10
Chatham	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Granger	4.10	4.10	4.10	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Guilford	8.15	7.65	7.65	7.65	7.65	7.65	7.65	7.40	7.40	7.40
Guilford/Rittman	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Guilford/Seville	5.25	4.75	4.75	4.75	4.75	4.75	4.75	4.50	4.50	4.50
Harrisville	6.50	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	13.05	13.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05
Homer	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	3.90
Lafayette	10.50	9.75	8.75	9.75	9.75	10.00	10.00	10.50	11.50	10.50
Lafayette/Chippewa-on-the-Lake	3.90	3.15	4.15	5.15	5.15	5.40	5.40	5.90	5.40	5.40
Lafayette/Briarwood Beach Village	0.00	0.00	0.00	0.00	0.00	5.40	5.40	5.90	5.40	5.40
Litchfield	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
Liverpool	5.45	5.45	6.20	6.20	5.45	5.45	5.45	6.20	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	9.95	9.95	9.95	10.95	10.95	10.95	10.95	9.45	10.45	10.45
Sharon	7.40	7.40	7.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Spencer	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Spencer/Spencer Village	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Wadsworth	3.40	3.40	3.40	3.40	4.40	3.80	3.80	3.40	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	7.70	7.70	7.70	9.20	9.20	6.20	6.20	6.20
School Districts										
Black River Local School District	56.83	56.83	60.83	60.83	60.83	60.83	60.83	53.25	62.20	54.45
Brunswick City School District	60.67	61.92	63.24	63.24	63.77	64.52	64.52	65.67	65.67	61.30
Buckeye LSD	60.70	60.70	60.70	56.34	56.34	56.34	56.34	56.38	53.58	44.80
Cloverleaf LSD	55.80	55.80	55.80	55.80	55.80	55.80	55.80	55.80	49.40	49.40
Highland LSD	71.32	71.32	66.58	65.38	64.18	58.68	58.68	59.28	59.28	58.24
Medina CSD	84.08	84.08	85.29	85.29	78.92	78.92	78.92	80.02	80.02	70.80
Wadsworth CSD	66.35	66.35	66.63	65.75	65.50	64.00	64.00	61.50	61.50	61.50

(continued)

Medina County, Ohio

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

Last Ten Years

Table 5

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
<u>Out-of-County School Districts</u>										
North Central LSD	\$31.00	\$31.20	\$31.60	\$32.00	\$34.80	\$35.10	\$35.10	\$35.10	\$36.50	\$37.00
Rittman Exempted Village SD	54.80	54.80	54.80	54.80	54.80	54.80	54.80	54.80	54.80	46.20
<u>Joint Vocational School</u>										
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
<u>Cities</u>										
Brunswick	3.35	3.35	3.50	3.55	3.65	3.87	3.87	4.27	8.27	9.02
Medina	5.70	5.70	5.80	6.00	6.00	6.10	6.10	6.30	6.40	5.63
Wadsworth	5.80	5.80	5.80	5.80	5.80	5.80	5.80	4.10	4.10	4.20
Rittman	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
<u>Villages</u>										
Briarwood Beach	0.00	0.00	0.00	0.00	0.00	2.60	2.60	2.60	2.60	3.60
Chippewa-on-the-Lake	8.60	8.60	8.60	8.60	8.60	2.60	2.60	19.60	19.60	19.60
Gloria Glens	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
Lodi	11.70	11.70	11.70	11.70	10.70	10.70	10.70	10.70	10.70	10.70
Seville	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Spencer	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Westfield Center	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Creston Village	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	0.00
<u>Special Districts</u>										
General Health District	1.00	1.00	1.00	1.00	0.70	0.70	0.70	0.70	0.70	0.70
County Library	1.25	1.25	1.25	1.50	1.25	1.25	1.25	1.25	1.25	1.25
Park District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Ella Everhard Library	1.75	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>
2003	\$1,030,670	\$86,979	\$1,117,649	\$523,284
2002	936,640	192,854	1,129,494	647,799
2001	1,482,369	83,393	1,565,762	1,455,090
2000	1,186,753	134,473	1,321,226	1,144,383
1999	949,054	134,472	1,083,526	915,106
1998	1,017,819	235,755	1,253,574	1,020,628
1997	975,323	86,721	1,062,044	940,189
1996	967,585	96,358	1,063,943	921,628
1995	975,968	109,525	1,085,493	924,790
1994	1,003,809	146,419	1,150,228	971,482

- (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 6

<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>
\$24,634	\$547,918	49 %	\$569,731
99,387	747,186	66	382,308
29,673	1,484,763	95	80,999
88,137	1,232,520	93	88,706
83,558	998,664	92	84,862
44,181	1,064,809	85	188,765
28,337	968,526	91	93,518
55,594	977,222	92	86,721
64,345	989,135	91	96,358
63,723	1,035,205	90	115,023

Medina County, Ohio

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

Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt (2)</u>	<u>Debt Service Monies Available (3)</u>
2003	161,680	\$3,772,031,832	\$13,647,901	\$1,414,226
2002	160,453	3,671,408,773	15,357,613	1,647,771
2001	155,780	3,100,592,573	15,692,325	1,082,534
2000	151,095	2,997,730,910	17,280,759	790,825
1999	155,190	2,849,899,589	17,377,971	1,158,322
1998	161,170	2,673,351,897	15,163,297	270,027
1997	147,552	2,541,126,290	16,448,621	34,556
1996	143,580	2,531,741,450	13,638,944	229,384
1995	139,520	1,948,126,429	12,017,267	110,987
1994	133,052	1,829,616,395	12,120,069	89,634

(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 7

<u>Debt Payable From Enterprise Revenues</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
\$537,901	\$11,695,774	0.31 %	\$72.34
597,613	13,112,229	0.36	81.72
657,325	13,952,466	0.45	89.57
740,759	15,749,175	0.53	104.23
835,471	15,384,178	0.54	99.13
918,297	13,974,973	0.52	86.71
1,001,121	15,412,944	0.61	104.46
1,083,944	12,325,616	0.49	85.84
1,179,767	10,726,513	0.55	76.88
517,569	11,512,866	0.63	86.53

Medina County, Ohio
Computation of Legal Debt Margin

December 31, 2003

Table 8

	Total Debt Limit	Total Unvoted Debt Limit
Assessed Value of County, Collection Year 2003	\$3,772,031,832	\$3,772,031,832
Debt Limitation	92,800,796 (1)	37,720,318 (2)
Total Outstanding Debt		
General Obligation Bonds	13,110,000	13,110,000
Special Assessment Debt	2,433,492	2,433,492
Revenue Bonds	537,901	537,901
OWDA Loans	100,185,019	100,185,019
OPWC Loan	302,297	302,297
<i>Total Outstanding Debt</i>	116,568,709	116,568,709
Exemptions		
Jail Construction Bonds	3,330,000	3,330,000
Special Assessment Debt	2,433,492	2,433,492
Revenue Bonds	537,901	537,901
OWDA Loans - Enterprise Fund Revenue	97,188,391	97,188,391
OWDA Loans - Special Assessment Revenue	2,769,668	2,769,668
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds (3)	1,414,226	1,414,226
<i>Total Exemptions</i>	107,673,678	107,673,678
<i>Net Debt</i>	8,895,031	8,895,031
<i>Total Legal Debt Margin</i> (Debt Limitation minus Net Debt)	\$83,905,765	\$28,825,287

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

3% of first \$100,000,000 of assessed value	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	86,800,796
	\$92,800,796

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

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

Source: Medina County Auditor's Office

Medina County, Ohio

Computation of Direct and Overlapping General Obligation Bonded Debt

December 31, 2003

Table 9

<u>Political Subdivision</u>	<u>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>	\$13,110,000	100 %	\$13,110,000
<u>Overlapping:</u>			
<i>All Cities Wholly Within County</i>	9,750,629	100	9,750,629
<i>City of Rittman</i>	1,913,704	2	38,274
<i>All School Districts Wholly Within County</i>	169,842,169	100	169,842,169
<i>Black River Local School District</i>	6,330,655	44	2,785,488
<i>Highland Local School District</i>	39,145,000	99	38,753,550
<i>Total Overlapping</i>	226,982,157		221,170,110
<i>Total Applicable to Medina County</i>	\$240,092,157		\$234,280,110

- (1) Debt outstanding for the School Districts is shown as of June 30, 2003 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 Bonded Debt to Total Governmental Expenditures

Last Ten Years

Table 10

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service (1)</u>	<u>Total Governmental Expenditures</u>	<u>Ratio of Debt Service to Governmental Expenditures</u>
2003	\$1,650,000	\$650,655	\$2,300,655	\$91,172,835	2.52 %
2002	1,565,000	836,881	2,401,881	88,095,236	2.73
2001	1,505,000	940,181	2,445,181	77,790,012	3.14
2000	1,352,500	1,040,181	2,392,681	76,004,576	3.15
1999	1,202,500	963,640	2,166,140	74,269,372	2.92
1998	1,202,500	932,357	2,134,857	64,797,707	3.29
1997	857,500	883,126	1,740,626	60,393,908	2.88
1996	782,500	741,111	1,523,611	59,449,985	2.56
1995	765,000	814,597	1,579,597	60,403,411	2.62
1994	485,000	452,609	937,609	48,035,015	1.95

(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 11

SEWER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2003	\$10,405,255	\$9,444,228	\$961,027	\$3,256,497	\$2,195,600	\$5,452,097	0.18
2002	9,701,432	8,935,161	766,271	2,264,538	906,917	3,171,455	0.24
2001	9,888,121	6,491,212	3,396,909	2,179,801	972,052	3,151,853	1.08
2000	9,733,703	5,586,524	4,147,179	2,114,149	1,047,828	3,161,977	1.31
1999	8,906,856	8,124,312	782,544	1,957,491	1,215,805	3,173,296	0.25
1998	9,381,802	8,100,854	1,280,948	1,863,406	1,351,150	3,214,556	0.40
1997	9,231,302	6,979,932	2,251,370	1,810,623	1,482,004	3,292,627	0.68
1996	8,537,168	7,274,363	1,262,805	1,486,864	1,311,362	2,798,226	0.45
1995	7,540,111	6,176,406	1,363,705	1,177,725	1,150,201	2,327,926	0.59
1994	7,858,694	6,634,314	1,224,380	1,118,006	1,224,990	2,342,996	0.52

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2003	\$5,220,102	\$3,913,104	\$1,306,998	\$1,500,824	\$1,587,911	\$3,088,735	0.42
2002	6,270,884	2,949,283	3,321,601	1,118,280	1,186,903	2,305,183	1.44
2001	6,462,730	4,110,111	2,352,619	1,022,580	1,145,520	2,168,100	1.09
2000	4,404,515	3,132,396	1,272,119	785,467	899,046	1,684,513	0.76
1999	4,209,089	2,377,906	1,831,183	715,064	906,812	1,621,876	1.13
1998	3,332,689	2,357,119	975,570	616,821	900,966	1,517,787	0.64
1997	3,238,890	2,494,351	744,539	578,184	853,848	1,432,032	0.52
1996	2,673,348	1,788,163	885,185	501,730	709,447	1,211,177	0.73
1995	2,470,215	1,883,269	586,946	355,680	396,334	752,014	0.78
1994	2,353,190	1,635,336	717,854	293,924	404,003	697,927	1.03

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2003	\$6,526,333	\$5,679,253	\$847,080	\$497,471	\$412,688	\$910,159	0.93
2002	6,811,866	3,801,465	3,010,401	470,283	453,604	923,887	3.26
2001	6,299,084	5,598,376	700,708	313,838	510,368	824,206	0.85
2000	6,573,393	5,069,150	1,504,243	291,374	532,833	824,207	1.83
1999	6,005,192	4,875,751	1,129,441	270,517	553,690	824,207	1.37
1998	5,925,285	4,746,106	1,179,179	251,153	573,054	824,207	1.43
1997	5,974,056	4,864,072	1,109,984	233,175	591,032	824,207	1.35
1996	5,153,133	4,614,604	538,529	216,484	607,722	824,206	0.65
1995	5,361,382	4,184,113	1,177,269	200,978	623,228	824,206	1.43
1994	5,692,862	4,367,923	1,324,939	186,611	637,596	824,207	1.61

(1) Includes OWDA Loans and OPWC Loan

(2) Gross revenue is total operating revenue plus interest income

(3) Operating expenses are exclusive of depreciation

Medina County, Ohio

Demographic Statistics

December 31, 2003

Table 12

Population

2003	161,680
2002	160,453
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

Age Distribution, 1990 and 2000 Census

<u>Age Group</u>	<u>1990</u>	<u>2000</u>	<u>% Change</u>
0 - 19	34,867	45,037	19.11%
20 - 64	75,627	90,145	24.73
Over 65	11,860	15,913	28.46
Median Age:	33	37	

Income and Education Statistics (2000)

Per Capita Income	\$24,251
Median Household Income	\$55,811
Average Weekly Earnings	\$546.00
Number of High School Graduates	35,998
Number with Bachelor's Degree	17,634
Income below poverty - total persons	7,985
Poverty rate	5.30%

Housing Statistics (2000)

Average Family Size	3.15
Total Married Couples with Children	71,221
Total Occupied Housing Units	56,793
Average Construction Cost (2000)	\$185,347
Average Sale Price (2000)	\$215,043
Building Permits Issued (2000)	1,394
Median Rent	\$700

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, 2001.

Medina County, Ohio

Employment Statistics

December 31, 2003

Table 13

Civilian Labor Force (2003)

Total Civilian Labor Force	83,000
Total Employed	78,500
Total Unemployed	4,500
Unemployment Rate	5.42 %

Employment by Sector, 2003

	Number	Percent
Mining	55	0.10 %
Construction	3,554	6.54
Manufacturing	10,053	18.50
Transportation & Utilities	928	1.71
Trade (Wholesale & Retail)	10,217	18.80
Finance, Insurance & Real Estate	2,192	4.03
Service	19,308	35.53
Government	6,600	12.15
Other	1,433	2.64
TOTAL	54,340	100.00 %

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

Annual Average Unemployment Rates

1994	5.0 %
1995	4.7
1996	4.5
1997	3.8
1998	4.6
1999	3.8
2000	3.4
2001	4.4
2002	5.0
2003	5.4

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 14

Year	New Construction			Bank Deposits (1)	Real Property Value (2)		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
2003	\$97,963,770	\$15,981,820	\$113,945,590	\$264,872,000	\$2,816,765,910	\$546,878,770	\$303,675,710
2002	92,819,470	12,651,570	105,471,040	230,397,000	2,704,578,140	538,659,110	303,675,710
2001	95,232,530	13,376,860	108,609,390	191,217,000	2,261,163,190	409,644,290	209,157,410
2000	78,174,450	17,798,440	95,972,890	151,846,000	2,178,370,050	386,436,370	223,368,320
1999	81,419,770	20,916,230	102,336,000	159,232,558	2,080,794,010	364,087,890	202,030,260
1998	64,566,200	13,522,480	78,088,680	618,560,551 (5)	1,920,857,910	350,295,580	201,014,200
1997	72,113,250	17,499,180	89,612,430	97,862,101 (4)	1,829,735,220	333,980,520	183,003,940
1996	57,329,660	18,485,380	75,815,040	873,151,487 (3)	1,828,152,890	334,845,430	170,537,470
1995	53,077,580	8,683,710	61,761,290	811,794,038	1,344,112,490	244,123,110	155,988,140
1994	43,634,390	8,588,100	52,222,490	726,886,234	1,247,710,450	235,539,650	148,005,060

- (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, 2003

Table 15

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	\$32,141,250	\$32,141,250	0.88 %
Verison North, Inc.	Telephone Utility	0	25,879,220	25,879,220	0.70
American Transmission Systems	Business	0	24,148,670	24,148,670	0.66
Shiloh Corporation	Business	0	16,041,830	16,041,830	0.44
Ohio Farmers Insurance (1) (Westfield Companies)	Business	11,714,610	0	11,714,610	0.32
Discount Drug Mart	Business	0	9,776,010	9,776,010	0.27
Columbia Gas Trans Corporation	Natural Gas Utility	0	8,409,160	8,409,160	0.23
Lodi Outlets LLC	Business	7,768,290	0	7,768,290	0.21
Owens Corning	Business	0	6,556,990	6,556,990	0.18
Plastipak Packaging Company	Business	0	6,181,650	6,181,650	0.17
	TOTALS	\$19,482,900	\$129,134,780	\$148,617,680	4.05 %

(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, 2003

Table 16

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

Source: Medina County Economic Development Corporation

Medina County, Ohio

Miscellaneous Statistics

December 31, 2003

Table 17

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	1,600
Number of Interstate Highways (I-71, I-76, and I-271)	3
Number of Miles, County highway system	334
Number of Licensed Drivers	110,139
Voter Statistics, Election of November, 2001	
Number of Registered Voters	97,494
Number of Voters, Last General Election	48,488
Percentage of Registered Voters Voting	49.73%
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 Medina Extension Service. All other information obtained from County records.

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Betty Montgomery**

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MEDINA COUNTY FINANCIAL CONDITION

MEDINA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 5, 2004**