

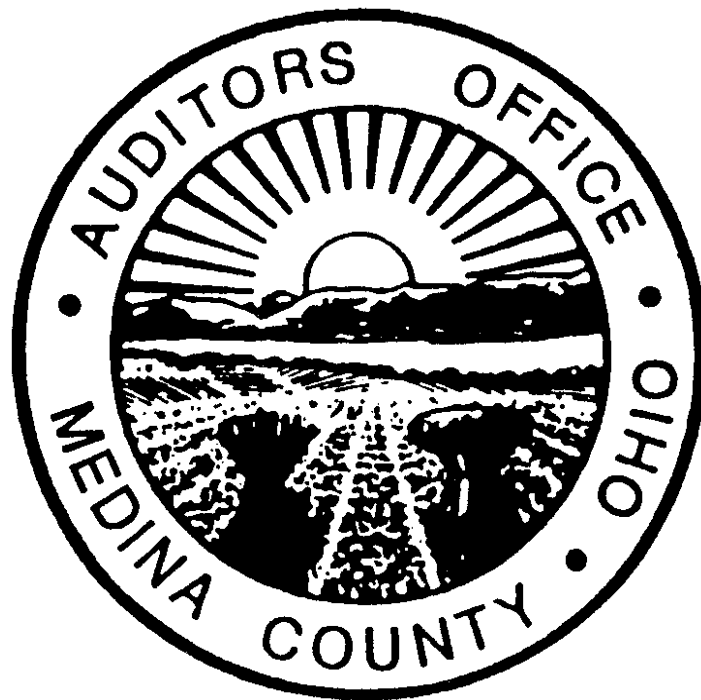
# Medina County, Ohio



## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

*FOR THE YEAR ENDED  
DECEMBER 31, 2016*

*Medina County, Ohio*  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*



*Mike Kovack*  
*Medina County Auditor*

*Prepared by*  
*The Medina County Auditor's Office*

# INTRODUCTORY SECTION

**Medina County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2016*  
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# Medina County Auditor

**MIKE KOVACK**

144 North Broadway St. • Medina, Ohio 44256

June 30, 2017

To the Citizens of Medina County  
and to The Board of County Commissioners:  
the Honorable Patricia G. Geissman,  
the Honorable Adam Friedrich, and  
the Honorable William Hutson,

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2016. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

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

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

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

## *Profile of the Government*

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

The Board of County Commissioners is required to adopt a final budget by no later than the first day of April of the current year. This annual budget is prepared to the object level within each department for all funds. Any budgetary modification at this level may only be made by resolution of the County Commissioners.

-v-



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, department 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 Developmental Disabilities are included as part of the primary government.

### ***Local Economy***

Once you have visited Medina County, you will find it is a community rich in traditions and history, and the kind of area you can move to, become a part of, and stay for a lifetime.

Medina County is located in northeast Ohio and is part of the greater Cleveland and Akron metropolitan areas. In 2001, the population of the County was 154,630. By 2010, the population had grown to 172,332. The area is 327 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

Medina County has the fourth lowest poverty level (only 7.4 percent) and has the fifth highest median household income in Ohio. Medina County is also one of the fastest growing counties out of Ohio's eighty-eight counties. Much of our growth is due to the proximity to the interstate systems, coupled with our experienced workforce and cooperative business environment. With our continuing growth (14.1 percent from 2000 per the 2010 Census), specifically in the residential sector, we are seeing increased pressures on the County, townships, cities and villages.

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

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

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

### ***Long-Term Financial Planning***

In order to make sound financial decisions now and in the future, the Medina County Board of Commissioners has established principles for budget and financial management. These principles provide guidance for budget development, financial and debt management, and reserves. County agencies are encouraged to maximize the use of State and Federal revenues so as to help preserve general revenues for other needs.

## ***Relevant Financial Policies***

The budget must be structurally balanced so that continuing revenues support continuing expenditures. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. Agency budget requests are submitted in a program-based format in conjunction with strategic business plans outlining the goals for the following year. Agencies funded through tax levies are required to maintain expenditures at or below the estimated revenue collections.

The budget is controlled at the object code level within a fund and any changes at this level may only be made by a resolution of the County Commissioners. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Encumbered appropriation amounts automatically carry over from prior years. The Commissioners adopted the County's 2016 operating budget in December 2015. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

## **Major Initiatives**

### ***Current Projects***

Medina County was awarded \$5,000,000 in funding from the Ohio Department of Transportation for the replacement of ten bridges located within the County. Nine of these bridges have been replaced at a total cost of \$3,336,063. The remaining bridge is to be replaced in 2017 at an estimated cost of \$417,252. The total cost of these bridge replacements is being paid for by the Ohio Department of Transportation and no County funds will be accessed to cover these costs.

The Medina County Sheriff's Office continues to update their emergency communication infrastructure in Phase II of the radio and 911 upgrade, and expended \$316,230 in 2016 updating the 911 call center and radio system. Phase III of the radio and 911 upgrades will begin in 2017 and will involve upgrading and expanding the County's 911 and radio system capabilities. The expected cost of these upgrades is approximately \$626,000. The County is obtaining a grant in the amount of \$500,000 to cover a portion of the cost of these upgrades, with the remaining monies being provided by the County's General Fund.

The County has contracted with Black & Veatch for the design and construction of an anaerobic digester at the Liverpool Waste Water Treatment Plant. The anaerobic digester will provide a significant portion of the energy needed to operate the facility and will significantly reduce the cost of operating this facility. The cost of constructing an anaerobic digester is estimated to be \$35,000,000, and the savings realized from operating the anaerobic digester is expected to be in excess of \$2,000,000 annually, which will be used to make principal and interest payments.

## **The Medina County Auditor's Office**

***Department Focus*** Auditor Mike Kovack serves as the Chief Fiscal Officer of Medina County. He is responsible for the custody and disbursement of nearly \$500,000,000 in funds received each year by the County. As the guardian of all County funds, the Auditor maintains the official records of all receipts, disbursement and funds available.

***Real Estate*** The Medina County Auditor's Office serves as the assessor of all property within Medina County and, under Ohio law, must view and appraise each of the more than 83,426 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 50 districts in the County
- \*Weights and Measures accuracy

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

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

### ***Independent Audit***

The Independent Accountant, Dave Yost, Auditor of State's Office, has issued an unmodified ("clean") opinion on the Medina County financial statements for year ended December 31, 2016. The Independent Auditor's report is located at the front of the financial section of this report.

### **GFOA Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2015. This marked the thirty-first consecutive year that the County has received this award.

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

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

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

## **Acknowledgments**

This report would not have been possible without the dedication, determination and high professional standards of Sharon Creswell, MaryBeth Guenther and Kyle Dickel.

I would also like to recognize the cooperation of each of the agencies and departments of the County, especially Scott Miller, County Administrator, and Mike Pataky, Finance Director.

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

Sincerely,

A handwritten signature in cursive script that reads "Mike Kovack".

MIKE E. KOVACK  
Medina County Auditor

*Medina County, Ohio  
Elected Officials*

December 31, 2016

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*Board of County Commissioners*

Patricia G. Geissman, President

Adam Friedrich

Timothy C. Smith

Mike Kovack

*Auditor*

David Wadsworth

*Clerk of Courts*

Dr. Neil Grabenstetter

*Coroner*

Mike Salay

*Engineer*

Dean Holman

*Prosecutor*

Colleen Swedyk

*Recorder*

Tom Miller

*Sheriff*

John Burke

*Treasurer*

*Common Pleas Court Judges*

General

Joyce V. Kimbler

Christopher Collier

Domestic Relations

Mary Kovack

Probate and Juvenile Court

Kevin Dunn

# Medina County, Ohio Organizational Chart December 31, 2016





Government Finance Officers Association

**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, 2015**

Executive Director/CEO

# FINANCIAL SECTION





# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Medina County  
144 North Broadway Street  
Medina, Ohio 44256

To the County Commissioners:

### ***Report on the Financial Statements***

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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our opinions.

**Opinion**

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, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Achievement Center Fund, School Sales Tax Fund, and Public Assistance Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

*Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are 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 section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 30, 2017

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*Unaudited*

---

The discussion and analysis of Medina County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2016. 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, financial statements and notes to the basic financial statements to enhance their understanding of the County's financial performance.

**Financial Highlights**

Key financial highlights for 2016 are:

- During 2016, \$2.09 million in casino revenue was received by the County. The Board of County Commissioners utilized these receipts to supplement general fund operations, undertake various building improvements and repairs. The original 2016 budgetary estimate for this revenue source was \$2.10 million; however, competition from racetrack gambling venues, from which counties receive no percentage of proceeds, has reduced the amount wagered in the four Ohio casinos and the corresponding taxes collected and distributed to the counties. Internal budgetary adjustments were implemented by the Board to account for this revenue shortfall.
- In 2016, the County received a combined total of \$3,573,373 from local government fund distributions and casino tax revenue. As recently as 2008, however, the County was receiving in excess of \$4 million from a combination of tangible personal taxes, public utility taxes, and local government funds. It can easily be noted, therefore, that Ohio legislative changes that eliminated or greatly reduced these tax and revenue sharing programs have left the County with less operating dollars, even with the addition of casino revenues.
- The County ended 2016 with a general fund carryover balance that covered approximately 18 percent of total expenditures and other financing uses in the fund on a budget basis. The County continues to be committed to meeting the ongoing service needs of its residents and businesses through prudent budget planning and flexibility.

**Using this Comprehensive Annual Financial Report (CAFR)**

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

The statement of net position 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 finances. Major fund financial statements provide the next level of detail. For government 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, school sales tax, and public assistance special revenue funds, Medina County sewer district, Medina County water district and solid waste management enterprise funds are also included as major funds.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*Unaudited*

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## **Reporting the County as a Whole**

### *Statement of Net Position 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 2016?" The statement of net position and the statement of activities answer this question; these statements include all (non-fiduciary) assets and deferred outflows of resources and liabilities and deferred inflows of resources using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

- Assets
- Deferred Outflows of Resources
- Liabilities
- Deferred Inflows of Resources
- Net Position
- Program Revenue and Expenses
- General Revenues
- Net Position Beginning of Year and Year End

## **Reporting on the County's Most Significant Funds**

### *Fund Financial Statements*

The presentation of the County's major funds begins on page 18. 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, school sales tax, public assistance, Medina County sewer district, Medina County water district and solid waste management.

## **Governmental Funds**

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

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*Unaudited*

**Proprietary Funds**

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities 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. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the internal service funds account for the medical benefit self-insurance program and the workers' compensation program for employees of the County.

**The County as a Whole**

The statement of net position looks at the County as a whole. Table 1 provides a summary of the County's net position for 2016 compared to 2015.

Table 1  
 Net Position

|   | Governmental Activities |                     | Business-Type Activities |                      | Total                |                      |
|---|-------------------------|---------------------|--------------------------|----------------------|----------------------|----------------------|
|   | 2016                    | 2015                | 2016                     | 2015                 | 2016                 | 2015                 |
| <b>Assets</b>                               |                         |                     |                          |                      |                      |                      |
| Current and Other Assets                    | \$115,790,369           | \$107,381,539       | \$33,760,276             | \$31,196,305         | \$149,550,645        | \$138,577,844        |
| Capital Assets, Net                         | 58,518,178              | 58,331,778          | 247,097,495              | 247,072,424          | 305,615,673          | 305,404,202          |
| <i>Total Assets</i>                         | <u>174,308,547</u>      | <u>165,713,317</u>  | <u>280,857,771</u>       | <u>278,268,729</u>   | <u>455,166,318</u>   | <u>443,982,046</u>   |
| <b>Deferred Outflows of Resources</b>       |                         |                     |                          |                      |                      |                      |
| Deferred Charge on Refunding                | 23,230                  | 27,790              | 0                        | 0                    | 23,230               | 27,790               |
| Pension                                     | 21,931,777              | 7,131,492           | 2,936,888                | 944,590              | 24,868,665           | 8,076,082            |
| <i>Total Deferred Outflows of Resources</i> | <u>21,955,007</u>       | <u>7,159,282</u>    | <u>2,936,888</u>         | <u>944,590</u>       | <u>24,891,895</u>    | <u>8,103,872</u>     |
| <b>Liabilities</b>                          |                         |                     |                          |                      |                      |                      |
| Current and Other Liabilities               | 8,946,416               | 9,475,041           | 3,659,380                | 3,003,113            | 12,605,796           | 12,478,154           |
| Long-Term Liabilities:                      |                         |                     |                          |                      |                      |                      |
| Due Within One Year                         | 1,412,765               | 1,325,564           | 6,392,615                | 7,237,401            | 7,805,380            | 8,562,965            |
| Due In More Than One Year:                  |                         |                     |                          |                      |                      |                      |
| Net Pension Liability                       | 59,127,325              | 42,377,580          | 7,611,998                | 5,372,259            | 66,739,323           | 47,749,839           |
| Other Amounts                               | 16,226,647              | 15,338,919          | 55,295,869               | 59,525,028           | 71,522,516           | 74,863,947           |
| <i>Total Liabilities</i>                    | <u>85,713,153</u>       | <u>68,517,104</u>   | <u>72,959,862</u>        | <u>75,137,801</u>    | <u>158,673,015</u>   | <u>143,654,905</u>   |
| <b>Deferred Inflows of Resources</b>        |                         |                     |                          |                      |                      |                      |
| Property Taxes                              | 27,939,634              | 26,598,736          | 0                        | 0                    | 27,939,634           | 26,598,736           |
| Pension                                     | 1,578,116               | 924,207             | 194,506                  | 94,380               | 1,772,622            | 1,018,587            |
| <i>Total Deferred Inflows of Resources</i>  | <u>29,517,750</u>       | <u>27,522,943</u>   | <u>194,506</u>           | <u>94,380</u>        | <u>29,712,256</u>    | <u>27,617,323</u>    |
| <b>Net Position</b>                         |                         |                     |                          |                      |                      |                      |
| Net Investment in Capital Assets            | 48,140,122              | 49,326,620          | 186,350,512              | 181,276,648          | 234,490,634          | 230,603,268          |
| Restricted for:                             |                         |                     |                          |                      |                      |                      |
| Capital Projects                            | 605,841                 | 0                   | 0                        | 0                    | 605,841              | 0                    |
| Debt Service                                | 3,067,338               | 3,603,402           | 0                        | 0                    | 3,067,338            | 3,603,402            |
| Developmentally Disabled Education          | 22,327,937              | 20,372,092          | 0                        | 0                    | 22,327,937           | 20,372,092           |
| County Schools Permanent Improvements       | 1,984,040               | 1,971,136           | 0                        | 0                    | 1,984,040            | 1,971,136            |
| Public Assistance                           | 491,718                 | 934,741             | 0                        | 0                    | 491,718              | 934,741              |
| ADAMH Operations                            | 5,872,410               | 5,509,155           | 0                        | 0                    | 5,872,410            | 5,509,155            |
| Road and Bridge Repairs                     | 8,092,672               | 7,251,198           | 0                        | 0                    | 8,092,672            | 7,251,198            |
| County Home Operations                      | 856,038                 | 843,932             | 0                        | 0                    | 856,038              | 843,932              |
| Courthouse Security                         | 1,043,046               | 958,268             | 0                        | 0                    | 1,043,046            | 958,268              |
| Ditch Maintenance                           | 6,701,943               | 6,370,268           | 0                        | 0                    | 6,701,943            | 6,370,268            |
| Drug Enforcement                            | 907,235                 | 1,022,056           | 0                        | 0                    | 907,235              | 1,022,056            |
| Real Estate Assessments                     | 5,308,156               | 3,779,714           | 0                        | 0                    | 5,308,156            | 3,779,714            |
| Shelter Care and Youth Services             | 597,591                 | 620,247             | 0                        | 0                    | 597,591              | 620,247              |
| Other Purposes                              | 3,408,224               | 3,163,270           | 0                        | 0                    | 3,408,224            | 3,163,270            |
| Unclaimed Monies                            | 64,717                  | 62,147              | 0                        | 0                    | 64,717               | 62,147               |
| Unrestricted (Deficit)                      | (28,436,377)            | (28,955,694)        | 24,289,779               | 22,704,490           | (4,146,598)          | (6,251,204)          |
| <i>Total Net Position</i>                   | <u>\$81,032,651</u>     | <u>\$76,832,552</u> | <u>\$210,640,291</u>     | <u>\$203,981,138</u> | <u>\$291,672,942</u> | <u>\$280,813,690</u> |

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The net pension liability (NPL) is the largest single liability reported by the County December 31, 2016, and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service.
2. Minus plan assets available to pay these benefits.

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred inflows/outflows.

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Total assets increased in 2016, primarily due to increases in cash balances and property taxes receivable.

Total liabilities increased mainly due to increases related to the net pension liability. The net pension liability increase represents the County's proportionate share of the OPERS traditional and STRS plans' unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

Table 2 shows the changes in net position for the year ended December 31, 2016 as compared to 2015.

**Table 2**  
**Changes in Net Position**

|                                      | Governmental Activities |                     | Business-Type Activities |                      | Total                |                      |
|--------------------------------------|-------------------------|---------------------|--------------------------|----------------------|----------------------|----------------------|
|                                      | 2016                    | 2015                | 2016                     | 2015                 | 2016                 | 2015                 |
| <b>Revenues</b>                      |                         |                     |                          |                      |                      |                      |
| <b>Program Revenues</b>              |                         |                     |                          |                      |                      |                      |
| Charges for Services                 | \$14,664,928            | \$14,636,445        | \$31,167,476             | \$30,772,198         | \$45,832,404         | \$45,408,643         |
| Operating Grants and Contributions   | 36,047,421              | 34,488,282          | 0                        | 0                    | 36,047,421           | 34,488,282           |
| Capital Grants and Contributions     | 2,001,913               | 3,329,407           | 10,733,112               | 11,445,999           | 12,735,025           | 14,775,406           |
| <b>Total Program Revenues</b>        | <b>52,714,262</b>       | <b>52,454,134</b>   | <b>41,900,588</b>        | <b>42,218,197</b>    | <b>94,614,850</b>    | <b>94,672,331</b>    |
| <b>General Revenues</b>              |                         |                     |                          |                      |                      |                      |
| Property Taxes                       | 28,616,360              | 27,488,035          | 0                        | 0                    | 28,616,360           | 27,488,035           |
| Sales Taxes                          | 25,751,682              | 24,937,295          | 0                        | 0                    | 25,751,682           | 24,937,295           |
| Property Transfer Taxes              | 2,590,112               | 2,302,491           | 0                        | 0                    | 2,590,112            | 2,302,491            |
| Grants and Entitlements              | 5,508,104               | 5,287,419           | 0                        | 0                    | 5,508,104            | 5,287,419            |
| Interest                             | 844,032                 | 796,269             | 0                        | 0                    | 844,032              | 796,269              |
| Gain and Sale of Capital Assets      | 0                       | 0                   | 0                        | 226,574              | 0                    | 226,574              |
| Miscellaneous                        | 3,661,465               | 3,219,224           | 704,014                  | 253,760              | 4,365,479            | 3,472,984            |
| <b>Total General Revenues</b>        | <b>66,971,755</b>       | <b>64,030,733</b>   | <b>704,014</b>           | <b>480,334</b>       | <b>67,675,769</b>    | <b>64,511,067</b>    |
| <b>Total Revenues</b>                | <b>119,686,017</b>      | <b>116,484,867</b>  | <b>42,604,602</b>        | <b>42,698,531</b>    | <b>162,290,619</b>   | <b>159,183,398</b>   |
| <b>Program Expenses</b>              |                         |                     |                          |                      |                      |                      |
| <b>General Government:</b>           |                         |                     |                          |                      |                      |                      |
| Legislative and Executive            | 26,850,442              | 27,065,557          | 0                        | 0                    | 26,850,442           | 27,065,557           |
| Judicial                             | 11,741,613              | 10,828,349          | 0                        | 0                    | 11,741,613           | 10,828,349           |
| Public Safety                        | 22,445,001              | 21,611,978          | 0                        | 0                    | 22,445,001           | 21,611,978           |
| Public Works                         | 9,452,127               | 11,334,359          | 0                        | 0                    | 9,452,127            | 11,334,359           |
| Health                               | 26,746,760              | 25,217,869          | 0                        | 0                    | 26,746,760           | 25,217,869           |
| Human Services                       | 17,098,026              | 16,893,025          | 0                        | 0                    | 17,098,026           | 16,893,025           |
| <b>Economic Development and</b>      |                         |                     |                          |                      |                      |                      |
| Assistance - Primary Government      | 574,702                 | 337,287             | 0                        | 0                    | 574,702              | 337,287              |
| <b>Economic Development</b>          |                         |                     |                          |                      |                      |                      |
| and Assistance - External Government | 279,853                 | 281,862             | 0                        | 0                    | 279,853              | 281,862              |
| Interest and Fiscal Charges          | 297,394                 | 291,290             | 0                        | 0                    | 297,394              | 291,290              |
| Sewer                                | 0                       | 0                   | 19,001,448               | 18,139,032           | 19,001,448           | 18,139,032           |
| Water                                | 0                       | 0                   | 10,334,207               | 9,351,461            | 10,334,207           | 9,351,461            |
| Solid Waste                          | 0                       | 0                   | 6,609,794                | 6,173,325            | 6,609,794            | 6,173,325            |
| <b>Total Program Expenses</b>        | <b>115,485,918</b>      | <b>113,861,576</b>  | <b>35,945,449</b>        | <b>33,663,818</b>    | <b>151,431,367</b>   | <b>147,525,394</b>   |
| <i>Change in Net Position</i>        | 4,200,099               | 2,623,291           | 6,659,153                | 9,034,713            | 10,859,252           | 11,658,004           |
| Net Position, January 1              | 76,832,552              | 74,209,261          | 203,981,138              | 194,946,425          | 280,813,690          | 269,155,686          |
| <b>Net Position, December 31</b>     | <b>\$81,032,651</b>     | <b>\$76,832,552</b> | <b>\$210,640,291</b>     | <b>\$203,981,138</b> | <b>\$291,672,942</b> | <b>\$280,813,690</b> |



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**Governmental Activities**

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

Total governmental activities revenue for the County for 2016 increased from 2015. The increase was primarily due to increases in operating grants and contributions, property taxes, and sales taxes.

Overall, program revenues increased over the prior year by \$260,128. Charges for services revenue slightly increased from 2015 to 2016, with small increases in most departments. Operating grants and contributions increased over the prior year primarily due to increased achievement center grants. Capital grants and contributions decreased from the prior year due to lower ODOT grants.

General revenues increased over the prior year. The main reason for the increase was due to increases in property taxes and sales taxes.

Total governmental activities expenses for the County for 2016 increased by \$1,624,342, mainly due to higher judicial, public safety, and health expenses. Judicial and public safety expenses increased in relation to the increase in net pension liability, which represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. Changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability. Health expenses increased due to higher contractual services. Legislative and executive expenses represent the highest expenses of the County, followed then by health and public safety expenses as the next two largest. These three, being the major County expense categories, cover the general fund, achievement center, school sales tax, ADAMH Board, drug enforcement, real estate assessment, and workforce development funds, among others.

These three expense categories accounted for \$76,042,203 in expenses out of \$115,485,918 total expenses for the governmental activities; under half of the expenses were covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

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

**Business-Type Activities**

Business-type activities revenues for the County for 2016 decreased slightly from 2015. The decrease was largely due to decreased program revenues, as capital grants and contributions decreased while charges for services increased.

Business-type activities expenses for the County for 2016 increased over 2015, primarily due to higher contractual services related to all three business-type funds.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2016 as compared to 2015.

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Table 3

Governmental Activities

|   | Total Cost of Services |                      | Net Cost of Services  |                       |
|---|------------------------|----------------------|-----------------------|-----------------------|
|   | 2016                   | 2015                 | 2016                  | 2015                  |
| General Government:                                       |                        |                      |                       |                       |
| Legislative and Executive                                 | \$26,850,442           | \$27,065,557         | (\$20,490,502)        | (\$20,645,087)        |
| Judicial  | 11,741,613             | 10,828,349           | (6,893,637)           | (6,571,732)           |
| Public Safety   | 22,445,001             | 21,611,978           | (15,732,453)          | (14,611,739)          |
| Public Works  | 9,452,127              | 11,334,359           | 1,039,173             | 566,621               |
| Health  | 26,746,760             | 25,217,869           | (14,057,469)          | (13,751,717)          |
| Human Services  | 17,098,026             | 16,893,025           | (5,941,456)           | (5,763,370)           |
| Economic Development and Assistance - Primary Government  | 574,702                | 337,287              | (196,222)             | (126,667)             |
| Economic Development and Assistance - External Government | 279,853                | 281,862              | (201,696)             | (212,461)             |
| Interest and Fiscal Charges                               | 297,394                | 291,290              | (297,394)             | (291,290)             |
| Total   | <u>\$115,485,918</u>   | <u>\$113,861,576</u> | <u>(\$62,771,656)</u> | <u>(\$61,407,442)</u> |

Of the County's \$115,485,918 in governmental expenses, \$52,714,262 was covered by program revenues consisting of charges for services, operating grants and contributions and capital grants and contributions. The remaining expenses had to be paid from property and sales taxes, property transfer taxes, unrestricted grants, interest and miscellaneous revenues.

**The County's Funds**

***Governmental Funds***

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

Information about the County's governmental funds begins on page 18. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$119,695,667 and expenditures of \$114,706,925.

The most significant fund is the general fund with a year-end fund balance of \$9,968,992, which included an unassigned fund balance of \$9,300,556 compared to annual expenditures of \$38,845,570. Revenues exceeded expenditures and other financing uses by \$1,905,547, mainly due to increased property and sales tax revenues over the prior year.

The Achievement Center revenues of \$24,317,013, with the majority being property taxes, allowed for the operations of a school for the developmentally disabled. This fund's operating expenditures increased by \$1,912,857 to \$22,480,673 for 2016. Revenues were able to exceed expenditures due to increases in intergovernmental and property tax revenues.

The school sales tax revenues of \$12,856,337 allowed the fund to increase its fund balance by \$12,904, for a total fund balance of \$1,984,040.

The public assistance revenues of \$5,977,944, mostly from State and Federal grants, allowed for the County to run various programs to help those in need. This fund's operating expenditures of \$7,707,846 exceeded revenues, as the general fund transferred revenues to help offset this deficiency.

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***Business-Type Funds***

The County has three business-type activities funds: Medina County sewer district, Medina County water district and solid waste management. Total net position increased by \$6,542,390 from 2015 to 2016. The increase is attributed to an increase in charges for services revenue, with total revenues continuing to exceed expenses, despite the increase in expenses from the prior year.

Long-term liabilities decreased in 2016 due to the County making annual debt service payments.

**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 2016, 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 projects funds where the revenue and expenditures for the capital improvement are tracked and monitored. Although some of 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 2016, the County was very conservative about increasing its final budgeted projections. Although the budget commission processed multiple adjustments to both the original estimated revenues and original appropriations, these changes only increased estimated revenues and appropriations and other uses by \$20,404 and \$133,676, respectively.

Certain revenue line items had increases of actual revenue being brought into the County, as compared to what was projected. For the general fund, final budgeted revenues were \$41,025,923 and actual revenue collections were \$42,847,334. The increase was due to the receipt of increased revenues of several line items. Actual expenditures and other financing uses were \$2,259,433 less than final budgeted appropriations due to the County spending less on personnel and contractual services.

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**Capital Assets and Debt Administration**

***Capital Assets***

Table 4  
 Capital Assets, Net of Depreciation

|                                   | Governmental Activities |              | Business-Type Activities |               | Total         |               |
|-----------------------------------|-------------------------|--------------|--------------------------|---------------|---------------|---------------|
|                                   | 2016                    | 2015         | 2016                     | 2015          | 2016          | 2015          |
| Land                              | \$2,811,485             | \$2,990,105  | \$1,001,720              | \$1,001,720   | \$3,813,205   | \$3,991,825   |
| Construction in Progress          | 70,998                  | 25,967       | 6,483,402                | 4,690,735     | 6,554,400     | 4,716,702     |
| Buildings                         | 29,981,775              | 29,464,448   | 8,418,506                | 8,717,567     | 38,400,281    | 38,182,015    |
| Improvements Other than Buildings | 2,514,766               | 2,570,870    | 24,816,674               | 26,662,679    | 27,331,440    | 29,233,549    |
| Equipment                         | 4,433,435               | 4,318,437    | 1,584,953                | 1,649,646     | 6,018,388     | 5,968,083     |
| Infrastructure                    |                         |              |                          |               |               |               |
| Bridges                           | 14,458,307              | 14,471,343   | 0                        | 0             | 14,458,307    | 14,471,343    |
| Roads                             | 958,182                 | 1,238,872    | 0                        | 0             | 958,182       | 1,238,872     |
| Culverts                          | 3,281,844               | 3,240,667    | 0                        | 0             | 3,281,844     | 3,240,667     |
| Signals                           | 7,386                   | 11,069       | 0                        | 0             | 7,386         | 11,069        |
| Water Lines                       | 0                       | 0            | 98,952,424               | 98,107,391    | 98,952,424    | 98,107,391    |
| Sewer Lines                       | 0                       | 0            | 105,839,816              | 106,242,686   | 105,839,816   | 106,242,686   |
| Totals                            | \$58,518,178            | \$58,331,778 | \$247,097,495            | \$247,072,424 | \$305,615,673 | \$305,404,202 |

Total capital assets for Medina County as of December 31, 2016, were \$305,615,673, an increase of \$211,471 over 2015. The increase was due to the additions for both governmental and business-type activities being higher than amounts for depreciation. For additional information see Note 12 to the basic financial statements.

The 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.

During the year, \$1,865,468 in sewer lines and \$3,252,084 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

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

***Debt Administration***

On December 31, 2016, Medina County had total governmental activity general obligation bonded debt outstanding of \$10,602,103. Outstanding special assessment bonds totaled \$355,000. In the event of payment default by the property owner the County would be responsible for the debt service payments. All bonds are backed by the full faith and credit of the County.

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Table 5  
 Outstanding Debt at Year End

|                             | Governmental Activities |                     | Business-Type Activities |                     | Total               |                     |
|-----------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
|                             | 2016                    | 2015                | 2016                     | 2015                | 2016                | 2015                |
| General Obligation Bonds    | \$10,602,103            | \$9,677,323         | \$0                      | \$0                 | \$10,602,103        | \$9,677,323         |
| Special Assessment Bonds    | 355,000                 | 420,000             | 0                        | 0                   | 355,000             | 420,000             |
| OWDA Loans                  | 0                       | 0                   | 59,223,038               | 64,695,511          | 59,223,038          | 64,695,511          |
| OPWC Loans                  | 86,397                  | 91,800              | 1,293,180                | 832,301             | 1,379,577           | 924,101             |
| Rural Lorain Waterline Loan | 0                       | 0                   | 93,154                   | 111,178             | 93,154              | 111,178             |
| <i>Totals</i>               | <u>\$11,043,500</u>     | <u>\$10,189,123</u> | <u>\$60,609,372</u>      | <u>\$65,638,990</u> | <u>\$71,652,872</u> | <u>\$75,828,113</u> |

During 2016, Medina County's long-term debt decreased. The governmental activities debt obligations increased by \$854,377, due to a \$1.8 million bond issuance. Business-type activities saw a decrease of \$5,029,618 in long-term debt due to debt being paid down exceeding issuances.

The County maintains an "AA" credit rating on its long-term bonds from Standard & Poor's Rating Group and "Aa1" from Moody's Investors Service, Incorporated. 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 2016, \$7,154,433 was retired and the County had \$1,681,960 in proceeds. The outstanding balance at year-end was \$59,223,038. The loan proceeds were used for ongoing various improvements to waterlines and sewer system improvements and replacements. They are being repaid primarily from charges for services from the business-type activities funds and a portion of the debt is also being repaid from special assessments charged to the benefited property owners.

The County has loans outstanding to the Ohio Public Works Commission (OPWC). During 2016, \$5,403 was retired for governmental purposes and \$89,121 was retired for business-type activities. \$550,000 was received in proceeds during 2016 for business-type activities. The outstanding balances at year-end were \$86,397 and \$1,293,180 for governmental and business-type, respectively. The loan proceeds received during the year were used for sewer rehabilitation.

For the governmental activities, the general obligation bonds outstanding at December 31, 2016, were \$10,602,103, with \$879,254 being retired during the year while the County received \$1,800,000 in bond proceeds during the year. All bonds are backed by the full faith and credit of the County.

In addition to the above mentioned debt, County long-term obligations include compensated absences and net pension liability. Additional information on the County's long-term obligations can be found in Note 15 of the notes to the basic financial statements.

**Current Financial Related Activities**

The unemployment rate for the County is currently 4.3 percent, which increased from a year ago. This rate is below the State's unemployment rate of 4.9 percent, and the national average of 4.7 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2016 year. At the end of the 2016 year, the fund balance in the general fund increased by \$1,045,961.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
*Unaudited*

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**Contacting the County Auditor's Office**

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

**Medina County, Ohio**  
*Statement of Net Position*  
*December 31, 2016*

|   | Governmental<br>Activities | Business-Type<br>Activities | Total                |
|---|----------------------------|-----------------------------|----------------------|
| <b>Assets</b>                               |                            |                             |                      |
| Equity in Pooled Cash and Cash Equivalents  | \$67,954,679               | \$22,671,064                | \$90,625,743         |
| Cash and Cash Equivalents:                  |                            |                             |                      |
| In Segregated Accounts                      | 78,241                     | 65,615                      | 143,856              |
| With Fiscal Agents                          | 374,806                    | 0                           | 374,806              |
| Material and Supplies Inventory             | 678,535                    | 392,663                     | 1,071,198            |
| Accrued Interest Receivable                 | 192,776                    | 0                           | 192,776              |
| Accounts Receivable                         | 232,037                    | 4,576,905                   | 4,808,942            |
| Internal Balances                           | (164,154)                  | 164,154                     | 0                    |
| Intergovernmental Receivable                | 9,327,252                  | 0                           | 9,327,252            |
| Sales Taxes Receivable                      | 4,273,543                  | 0                           | 4,273,543            |
| Property Taxes Receivable                   | 28,588,431                 | 0                           | 28,588,431           |
| Special Assessments Receivable              | 4,103,376                  | 0                           | 4,103,376            |
| Loans Receivable                            | 150,847                    | 0                           | 150,847              |
| Investment in Joint Venture                 | 0                          | 5,889,875                   | 5,889,875            |
| Nondepreciable Capital Assets               | 2,882,483                  | 7,485,122                   | 10,367,605           |
| Depreciable Capital Assets, Net             | 55,635,695                 | 239,612,373                 | 295,248,068          |
| <i>Total Assets</i>                         | <u>174,308,547</u>         | <u>280,857,771</u>          | <u>455,166,318</u>   |
| <b>Deferred Outflows of Resources</b>       |                            |                             |                      |
| Deferred Charge on Refunding Pension        | 23,230                     | 0                           | 23,230               |
|   | 21,931,777                 | 2,936,888                   | 24,868,665           |
| <i>Total Deferred Outflows of Resources</i> | <u>21,955,007</u>          | <u>2,936,888</u>            | <u>24,891,895</u>    |
| <b>Liabilities</b>                          |                            |                             |                      |
| Accounts Payable                            | 1,651,894                  | 1,445,279                   | 3,097,173            |
| Contracts Payable                           | 140,389                    | 767,067                     | 907,456              |
| Accrued Wages and Benefits                  | 1,465,829                  | 211,144                     | 1,676,973            |
| Retainage Payable                           | 0                          | 65,615                      | 65,615               |
| Matured Compensated Absences Payable        | 134,319                    | 0                           | 134,319              |
| Accrued Interest Payable                    | 26,780                     | 964,794                     | 991,574              |
| Intergovernmental Payable                   | 4,694,608                  | 205,481                     | 4,900,089            |
| Claims Payable                              | 832,597                    | 0                           | 832,597              |
| Long-Term Liabilities:                      |                            |                             |                      |
| Due Within One Year                         | 1,412,765                  | 6,392,615                   | 7,805,380            |
| Due In More Than One Year:                  |                            |                             |                      |
| Net Pension Liability (See Note 26)         | 59,127,325                 | 7,611,998                   | 66,739,323           |
| Other Amounts Due in More Than One Year     | 16,226,647                 | 55,295,869                  | 71,522,516           |
| <i>Total Liabilities</i>                    | <u>85,713,153</u>          | <u>72,959,862</u>           | <u>158,673,015</u>   |
| <b>Deferred Inflows of Resources</b>        |                            |                             |                      |
| Property Taxes                              | 27,939,634                 | 0                           | 27,939,634           |
| Pension                                     | 1,578,116                  | 194,506                     | 1,772,622            |
| <i>Total Deferred Inflows of Resources</i>  | <u>29,517,750</u>          | <u>194,506</u>              | <u>29,712,256</u>    |
| <b>Net Position</b>                         |                            |                             |                      |
| Net Investment in Capital Assets            | 48,140,122                 | 186,350,512                 | 234,490,634          |
| Restricted for:                             |                            |                             |                      |
| Capital Projects                            | 605,841                    | 0                           | 605,841              |
| Debt Service                                | 3,067,338                  | 0                           | 3,067,338            |
| Developmentally Disabled Education          | 22,327,937                 | 0                           | 22,327,937           |
| County Schools Permanent Improvements       | 1,984,040                  | 0                           | 1,984,040            |
| Public Assistance                           | 491,718                    | 0                           | 491,718              |
| ADAMH Operations                            | 5,872,410                  | 0                           | 5,872,410            |
| Road and Bridge Repairs                     | 8,092,672                  | 0                           | 8,092,672            |
| County Home Operations                      | 856,038                    | 0                           | 856,038              |
| Courthouse Security                         | 1,043,046                  | 0                           | 1,043,046            |
| Ditch Maintenance                           | 6,701,943                  | 0                           | 6,701,943            |
| Drug Enforcement                            | 907,235                    | 0                           | 907,235              |
| Real Estate Assessments                     | 5,308,156                  | 0                           | 5,308,156            |
| Shelter Care and Youth Services             | 597,591                    | 0                           | 597,591              |
| Other Purposes                              | 3,408,224                  | 0                           | 3,408,224            |
| Unclaimed Monies                            | 64,717                     | 0                           | 64,717               |
| Unrestricted (Deficit)                      | (28,436,377)               | 24,289,779                  | (4,146,598)          |
| <i>Total Net Position</i>                   | <u>\$81,032,651</u>        | <u>\$210,640,291</u>        | <u>\$291,672,942</u> |

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2016

|   | Expenses             | Program Revenues     |                                    |                                  |
|---|----------------------|----------------------|------------------------------------|----------------------------------|
|   |                      | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| <b>Governmental Activities</b>                            |                      |                      |                                    |                                  |
| General Government  |                      |                      |                                    |                                  |
| Legislative and Executive                                 | \$26,850,442         | \$4,987,967          | \$1,371,973                        | \$0                              |
| Judicial  | 11,741,613           | 2,764,913            | 2,083,063                          | 0                                |
| Public Safety   | 22,445,001           | 4,071,324            | 2,641,224                          | 0                                |
| Public Works  | 9,452,127            | 498,960              | 7,990,427                          | 2,001,913                        |
| Health  | 26,746,760           | 509,936              | 12,179,355                         | 0                                |
| Human Services  | 17,098,026           | 1,728,432            | 9,428,138                          | 0                                |
| Economic Development and Assistance - Primary Government  | 574,702              | 25,239               | 353,241                            | 0                                |
| Economic Development and Assistance - External Government | 279,853              | 78,157               | 0                                  | 0                                |
| Interest and Fiscal Charges                               | 297,394              | 0                    | 0                                  | 0                                |
| <i>Total Governmental Activities</i>                      | <u>115,485,918</u>   | <u>14,664,928</u>    | <u>36,047,421</u>                  | <u>2,001,913</u>                 |
| <b>Business-Type Activities</b>                           |                      |                      |                                    |                                  |
| Sewer   | 19,001,448           | 15,035,396           | 0                                  | 6,581,393                        |
| Water   | 10,334,207           | 10,042,272           | 0                                  | 4,148,956                        |
| Solid Waste   | 6,609,794            | 6,089,808            | 0                                  | 2,763                            |
| <i>Total Business-Type Activities</i>                     | <u>35,945,449</u>    | <u>31,167,476</u>    | <u>0</u>                           | <u>10,733,112</u>                |
| <i>Total</i>  | <u>\$151,431,367</u> | <u>\$45,832,404</u>  | <u>\$36,047,421</u>                | <u>\$12,735,025</u>              |

**General Revenues**

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

*Total General Revenues*

Change in Net Position

*Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements



| Net (Expense) Revenue<br>and Changes in Net Position |                             |                      |
|--|-----------------------------|----------------------|
| Governmental<br>Activities                           | Business-Type<br>Activities | Total                |
| (\$20,490,502)                                       | \$0                         | (\$20,490,502)       |
| (6,893,637)  | 0                           | (6,893,637)          |
| (15,732,453)   | 0                           | (15,732,453)         |
| 1,039,173  | 0                           | 1,039,173            |
| (14,057,469)   | 0                           | (14,057,469)         |
| (5,941,456)  | 0                           | (5,941,456)          |
| (196,222)  | 0                           | (196,222)            |
| (201,696)  | 0                           | (201,696)            |
| (297,394)  | 0                           | (297,394)            |
| (62,771,656)   | 0                           | (62,771,656)         |
| 0  | 2,615,341                   | 2,615,341            |
| 0  | 3,857,021                   | 3,857,021            |
| 0  | (517,223)                   | (517,223)            |
| 0  | 5,955,139                   | 5,955,139            |
| (62,771,656)   | 5,955,139                   | (56,816,517)         |
| 9,744,375  | 0                           | 9,744,375            |
| 706,574  | 0                           | 706,574              |
| 15,615,644   | 0                           | 15,615,644           |
| 804,375  | 0                           | 804,375              |
| 374,738  | 0                           | 374,738              |
| 1,370,654  | 0                           | 1,370,654            |
| 12,879,270   | 0                           | 12,879,270           |
| 16,075   | 0                           | 16,075               |
| 12,856,337   | 0                           | 12,856,337           |
| 2,590,112  | 0                           | 2,590,112            |
| 5,508,104  | 0                           | 5,508,104            |
| 844,032  | 0                           | 844,032              |
| 3,661,465  | 704,014                     | 4,365,479            |
| 66,971,755   | 704,014                     | 67,675,769           |
| 4,200,099  | 6,659,153                   | 10,859,252           |
| 76,832,552   | 203,981,138                 | 280,813,690          |
| <u>\$81,032,651</u>                                  | <u>\$210,640,291</u>        | <u>\$291,672,942</u> |

**Medina County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2016*

|   | General             | Achievement<br>Center | School<br>Sales Tax | Public<br>Assistance | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|---------------------|-----------------------|---------------------|----------------------|--------------------------------|--------------------------------|
| <b>Assets</b>   |                     |                       |                     |                      |                                |                                |
| Equity in Pooled Cash and Cash Equivalents                                    | \$7,595,127         | \$22,143,771          | \$3,246,413         | \$1,248,257          | \$31,130,834                   | \$65,364,402                   |
| Cash and Cash Equivalents:  |                     |                       |                     |                      |                                |                                |
| In Segregated Accounts  | 70,683              | 0                     | 0                   | 0                    | 7,558                          | 78,241                         |
| With Fiscal Agents  | 0                   | 374,806               | 0                   | 0                    | 0                              | 374,806                        |
| Materials and Supplies Inventory  | 99,563              | 91,876                | 0                   | 0                    | 487,096                        | 678,535                        |
| Accrued Interest Receivable   | 192,776             | 0                     | 0                   | 0                    | 0                              | 192,776                        |
| Accounts Receivable   | 158,369             | 1,495                 | 0                   | 0                    | 72,173                         | 232,037                        |
| Intergovernmental Receivable  | 2,823,910           | 2,062,368             | 0                   | 240,868              | 4,200,106                      | 9,327,252                      |
| Interfund Receivable  | 765,611             | 0                     | 0                   | 14,641               | 98,526                         | 878,778                        |
| Sales Taxes Receivable  | 2,137,007           | 0                     | 2,136,536           | 0                    | 0                              | 4,273,543                      |
| Property Taxes Receivable   | 10,528,607          | 15,438,247            | 0                   | 0                    | 2,621,577                      | 28,588,431                     |
| Special Assessments Receivable  | 0                   | 0                     | 0                   | 0                    | 4,103,376                      | 4,103,376                      |
| Loans Receivable  | 0                   | 0                     | 0                   | 0                    | 150,847                        | 150,847                        |
| Restricted Assets:  |                     |                       |                     |                      |                                |                                |
| Equity in Pooled Cash and Cash Equivalents                                    | 64,717              | 0                     | 0                   | 0                    | 0                              | 64,717                         |
| <i>Total Assets</i>   | <u>\$24,436,370</u> | <u>\$40,112,563</u>   | <u>\$5,382,949</u>  | <u>\$1,503,766</u>   | <u>\$42,872,093</u>            | <u>\$114,307,741</u>           |
| <b>Liabilities</b>  |                     |                       |                     |                      |                                |                                |
| Accounts Payable  | \$580,837           | \$364,147             | \$0                 | \$216,743            | \$475,876                      | \$1,637,603                    |
| Contracts Payable   | 0                   | 27,003                | 0                   | 0                    | 113,386                        | 140,389                        |
| Accrued Wages and Benefits  | 755,971             | 320,437               | 0                   | 129,075              | 260,346                        | 1,465,829                      |
| Matured Compensated Absences Payable  | 114,518             | 2,851                 | 0                   | 16,950               | 0                              | 134,319                        |
| Interfund Payable   | 5,790               | 11,065                | 0                   | 53,978               | 811,463                        | 882,296                        |
| Intergovernmental Payable   | 618,176             | 269,545               | 3,398,909           | 78,092               | 327,171                        | 4,691,893                      |
| <i>Total Liabilities</i>  | <u>2,075,292</u>    | <u>995,048</u>        | <u>3,398,909</u>    | <u>494,838</u>       | <u>1,988,242</u>               | <u>8,952,329</u>               |
| <b>Deferred Inflows of Resources</b>  |                     |                       |                     |                      |                                |                                |
| Property Taxes  | 10,231,459          | 15,137,440            | 0                   | 0                    | 2,570,735                      | 27,939,634                     |
| Unavailable Revenue   | 2,160,627           | 1,695,458             | 0                   | 240,868              | 6,907,863                      | 11,004,816                     |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>12,392,086</u>   | <u>16,832,898</u>     | <u>0</u>            | <u>240,868</u>       | <u>9,478,598</u>               | <u>38,944,450</u>              |
| <b>Fund Balances</b>  |                     |                       |                     |                      |                                |                                |
| Nonspendable  | 164,280             | 91,876                | 0                   | 0                    | 487,096                        | 743,252                        |
| Restricted  | 142,287             | 22,192,741            | 1,984,040           | 768,060              | 31,253,364                     | 56,340,492                     |
| Assigned  | 361,869             | 0                     | 0                   | 0                    | 304,655                        | 666,524                        |
| Unassigned (Deficit)  | 9,300,556           | 0                     | 0                   | 0                    | (639,862)                      | 8,660,694                      |
| <i>Total Fund Balances</i>  | <u>9,968,992</u>    | <u>22,284,617</u>     | <u>1,984,040</u>    | <u>768,060</u>       | <u>31,405,253</u>              | <u>66,410,962</u>              |
| <i>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</i> | <u>\$24,436,370</u> | <u>\$40,112,563</u>   | <u>\$5,382,949</u>  | <u>\$1,503,766</u>   | <u>\$42,872,093</u>            | <u>\$114,307,741</u>           |

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2016*

|  |                         |
|--|-------------------------|
| <b>Total Governmental Funds Balances</b>   | \$66,410,962            |
| <br><i>Amounts reported for governmental activities in the statement of net position<br/>are different because:</i>  |                         |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.  | 58,518,178              |
| Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:  |                         |
| Delinquent Property Taxes  | 554,231                 |
| Charges for Services   | 149,624                 |
| Fines and Forfeitures  | 17,527                  |
| Intergovernmental  | 6,180,058               |
| Special Assessments  | 4,103,376               |
| Total  | 11,004,816              |
| Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position: |                         |
| Net Position   | 1,675,957               |
| Internal Balances  | (160,636)               |
| Total  | 1,515,321               |
| In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.  | (26,780)                |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:   |                         |
| General Obligation Bonds   | (10,602,103)            |
| Special Assessment Bonds   | (355,000)               |
| OPWC Loans   | (86,397)                |
| Compensated Absences   | (6,595,912)             |
| Deferred Charge on Refunding   | 23,230                  |
| Total  | (17,616,182)            |
| The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:   |                         |
| Deferred Outflows - Pension  | 21,931,777              |
| Net Pension Liability  | (59,127,325)            |
| Deferred Inflows - Pension   | (1,578,116)             |
| Total  | (38,773,664)            |
| <br><b><i>Net Position of Governmental Activities</i></b>  | <br><b>\$81,032,651</b> |

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, 2016*

|   | General            | Achievement Center  | School Sales Tax   | Public Assistance  | Other Governmental Funds | Total Governmental Funds |
|---|--------------------|---------------------|--------------------|--------------------|--------------------------|--------------------------|
| <b>Revenues</b>                                     |                    |                     |                    |                    |                          |                          |
| Property Taxes                                      | \$9,596,026        | \$15,423,570        | \$0                | \$0                | \$3,220,027              | \$28,239,623             |
| Sales Taxes   | 12,879,270         | 16,075              | 12,856,337         | 0                  | 0                        | 25,751,682               |
| Property Transfer Taxes                             | 2,590,112          | 0                   | 0                  | 0                  | 0                        | 2,590,112                |
| Charges for Services                                | 7,836,162          | 7,885               | 0                  | 0                  | 5,825,171                | 13,669,218               |
| Licenses and Permits                                | 13,048             | 0                   | 0                  | 0                  | 0                        | 13,048                   |
| Fines and Forfeitures                               | 550,048            | 0                   | 0                  | 0                  | 49,185                   | 599,233                  |
| Intergovernmental                                   | 5,889,822          | 8,643,981           | 0                  | 5,633,916          | 23,011,543               | 43,179,262               |
| Special Assessments                                 | 0                  | 0                   | 0                  | 0                  | 558,659                  | 558,659                  |
| Interest  | 789,910            | 1,156               | 0                  | 0                  | 52,966                   | 844,032                  |
| Rentals   | 3,840              | 0                   | 0                  | 0                  | 211,619                  | 215,459                  |
| Donations   | 24                 | 115,898             | 0                  | 5,374              | 252,578                  | 373,874                  |
| Other   | 2,449,645          | 108,448             | 0                  | 338,654            | 764,718                  | 3,661,465                |
| <i>Total Revenues</i>                               | <u>42,597,907</u>  | <u>24,317,013</u>   | <u>12,856,337</u>  | <u>5,977,944</u>   | <u>33,946,466</u>        | <u>119,695,667</u>       |
| <b>Expenditures</b>                                 |                    |                     |                    |                    |                          |                          |
| Current:  |                    |                     |                    |                    |                          |                          |
| General Government:                                 |                    |                     |                    |                    |                          |                          |
| Legislative and Executive                           | 10,173,785         | 0                   | 12,843,433         | 0                  | 2,523,544                | 25,540,762               |
| Judicial  | 8,353,228          | 0                   | 0                  | 0                  | 2,890,166                | 11,243,394               |
| Public Safety                                       | 16,885,865         | 0                   | 0                  | 0                  | 4,140,604                | 21,026,469               |
| Public Works  | 495,712            | 0                   | 0                  | 0                  | 7,689,304                | 8,185,016                |
| Health  | 0                  | 22,480,673          | 0                  | 0                  | 3,900,202                | 26,380,875               |
| Human Services                                      | 2,572,127          | 0                   | 0                  | 7,707,846          | 6,350,336                | 16,630,309               |
| Economic Development and Assistance                 | 85,000             | 0                   | 0                  | 0                  | 489,702                  | 574,702                  |
| Capital Outlay                                      | 0                  | 0                   | 0                  | 0                  | 3,607,398                | 3,607,398                |
| Intergovernmental                                   | 279,853            | 0                   | 0                  | 0                  | 0                        | 279,853                  |
| Debt Service:                                       |                    |                     |                    |                    |                          |                          |
| Principal Retirement                                | 0                  | 0                   | 0                  | 0                  | 925,403                  | 925,403                  |
| Interest and Fiscal Charges                         | 0                  | 0                   | 0                  | 0                  | 312,744                  | 312,744                  |
| <i>Total Expenditures</i>                           | <u>38,845,570</u>  | <u>22,480,673</u>   | <u>12,843,433</u>  | <u>7,707,846</u>   | <u>32,829,403</u>        | <u>114,706,925</u>       |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>3,752,337</u>   | <u>1,836,340</u>    | <u>12,904</u>      | <u>(1,729,902)</u> | <u>1,117,063</u>         | <u>4,988,742</u>         |
| <b>Other Financing Sources (Uses)</b>               |                    |                     |                    |                    |                          |                          |
| General Obligation Bonds Issued                     | 0                  | 0                   | 0                  | 0                  | 1,800,000                | 1,800,000                |
| Transfers In  | 0                  | 0                   | 0                  | 1,200,037          | 646,753                  | 1,846,790                |
| Transfers Out                                       | (1,846,790)        | 0                   | 0                  | 0                  | 0                        | (1,846,790)              |
| <i>Total Other Financing Sources (Uses)</i>         | <u>(1,846,790)</u> | <u>0</u>            | <u>0</u>           | <u>1,200,037</u>   | <u>2,446,753</u>         | <u>1,800,000</u>         |
| <i>Net Change in Fund Balances</i>                  | <u>1,905,547</u>   | <u>1,836,340</u>    | <u>12,904</u>      | <u>(529,865)</u>   | <u>3,563,816</u>         | <u>6,788,742</u>         |
| <i>Fund Balances Beginning of Year</i>              | <u>8,063,445</u>   | <u>20,448,277</u>   | <u>1,971,136</u>   | <u>1,297,925</u>   | <u>27,841,437</u>        | <u>59,622,220</u>        |
| <i>Fund Balances End of Year</i>                    | <u>\$9,968,992</u> | <u>\$22,284,617</u> | <u>\$1,984,040</u> | <u>\$768,060</u>   | <u>\$31,405,253</u>      | <u>\$66,410,962</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, 2016*

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**Net Change in Fund Balances - Total Governmental Funds** \$6,788,742

*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 capital outlay exceeded depreciation in the current period:

|                           |             |         |
|---------------------------|-------------|---------|
| Capital Assets Additions  | 3,345,808   |         |
| Current Year Depreciation | (2,882,508) |         |
| Total                     | 463,300     | 463,300 |

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (276,900)

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

|                           |           |         |
|---------------------------|-----------|---------|
| Delinquent Property Taxes | 376,737   |         |
| Charges for Services      | 11,352    |         |
| Fines and Forfeitures     | 8,844     |         |
| Intergovernmental         | 4,302     |         |
| Special Assessments       | (410,885) |         |
| Total                     | (9,650)   | (9,650) |

Other financing sources, such as general obligation bonds issued, in the governmental funds increase long-term liabilities in the statement of net position. (1,800,000)

Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 925,403

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

|  |         |        |
|--|---------|--------|
| Accrued Interest                             | (310)   |        |
| Accretion on Bonds                           | (4,034) |        |
| Amortization of Bond Premium                 | 24,254  |        |
| Amortization of Deferred Charge on Refunding | (4,560) |        |
| Total  | 15,350  | 15,350 |

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds. (120,552)

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:

|                        |           |         |
|------------------------|-----------|---------|
| Change in Net Position | 934,538   |         |
| Internal Balances      | (116,763) |         |
| Total                  | 817,775   | 817,775 |

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability. 5,176,727

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (7,780,096)

*Change in Net Position of Governmental Activities* \$4,200,099

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, 2016*

|   | <u>Budgeted Amounts</u> |                    |                    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-------------------------|--------------------|--------------------|---|
|   | <u>Original</u>         | <u>Final</u>       | <u>Actual</u>      |   |
| <b>Revenues</b>                                     |                         |                    |                    |   |
| Property Taxes                                      | \$8,919,754             | \$8,919,950        | \$9,585,369        | \$665,419   |
| Sales Taxes   | 12,025,911              | 12,026,175         | 12,923,315         | 897,140   |
| Property Transfer Taxes                             | 2,410,253               | 2,410,306          | 2,590,112          | 179,806   |
| Charges for Services                                | 7,333,919               | 7,350,809          | 7,789,199          | 438,390   |
| Licenses and Permits                                | 10,010                  | 10,010             | 10,757             | 747   |
| Fines and Forfeitures                               | 489,318                 | 489,329            | 525,832            | 36,503  |
| Intergovernmental                                   | 6,018,399               | 6,021,042          | 6,055,740          | 34,698  |
| Interest  | 829,551                 | 829,569            | 891,816            | 62,247  |
| Rentals   | 3,573                   | 3,573              | 3,840              | 267   |
| Donations   | 27                      | 30                 | 24                 | (6)   |
| Other   | 2,964,804               | 2,965,130          | 2,471,330          | (493,800)   |
| <i>Total Revenues</i>                               | <u>41,005,519</u>       | <u>41,025,923</u>  | <u>42,847,334</u>  | <u>1,821,411</u>  |
| <b>Expenditures</b>                                 |                         |                    |                    |   |
| Current:  |                         |                    |                    |   |
| General Government:                                 |                         |                    |                    |   |
| Legislative and Executive                           | 9,471,553               | 9,462,530          | 8,866,105          | 596,425   |
| Judicial  | 6,970,596               | 6,982,196          | 6,532,682          | 449,514   |
| Public Safety                                       | 13,404,198              | 13,415,425         | 13,178,004         | 237,421   |
| Public Works  | 420,620                 | 420,620            | 380,620            | 40,000  |
| Health  | 4,534                   | 4,534              | 0                  | 4,534   |
| Human Services                                      | 3,241,679               | 3,055,760          | 2,376,291          | 679,469   |
| Economic Development and Assistance                 | 85,000                  | 85,000             | 85,000             | 0   |
| Employee Fringe Benefits                            | 8,422,466               | 8,422,466          | 8,256,028          | 166,438   |
| Intergovernmental                                   | 280,914                 | 280,914            | 279,853            | 1,061   |
| <i>Total Expenditures</i>                           | <u>42,301,560</u>       | <u>42,129,445</u>  | <u>39,954,583</u>  | <u>2,174,862</u>  |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (1,296,041)             | (1,103,522)        | 2,892,751          | 3,996,273   |
| <b>Other Financing Uses</b>                         |                         |                    |                    |   |
| Transfers Out                                       | (1,625,570)             | (1,931,361)        | (1,846,790)        | 84,571  |
| <i>Net Change in Fund Balance</i>                   | (2,921,611)             | (3,034,883)        | 1,045,961          | 4,080,844   |
| <i>Fund Balance Beginning of Year</i>               | 5,647,444               | 5,647,444          | 5,647,444          | 0   |
| Prior Year Encumbrances Appropriated                | 642,852                 | 642,852            | 642,852            | 0   |
| <i>Fund Balance End of Year</i>                     | <u>\$3,368,685</u>      | <u>\$3,255,413</u> | <u>\$7,336,257</u> | <u>\$4,080,844</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, 2016*

|                                       | Budgeted Amounts           |                            |                            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|----------------------------|----------------------------|----------------------------|---|
|                                       | Original                   | Final                      | Actual                     |   |
| <b>Revenues</b>                       |                            |                            |                            |   |
| Property Taxes                        | \$14,069,429               | \$14,075,389               | \$15,423,570               | \$1,348,181   |
| Sales Taxes                           | 14,900                     | 14,906                     | 16,075                     | 1,169   |
| Charges for Services                  | 5,747                      | 5,749                      | 6,200                      | 451   |
| Intergovernmental                     | 7,923,730                  | 7,927,087                  | 8,548,530                  | 621,443   |
| Interest                              | 1,072                      | 1,072                      | 1,156                      | 84  |
| Donations                             | 107,427                    | 107,473                    | 115,898                    | 8,425   |
| Other                                 | 100,522                    | 100,564                    | 108,448                    | 7,884   |
| <i>Total Revenues</i>                 | <u>22,222,827</u>          | <u>22,232,240</u>          | <u>24,219,877</u>          | <u>1,987,637</u>  |
| <b>Expenditures</b>                   |                            |                            |                            |   |
| Current:                              |                            |                            |                            |   |
| Health                                | 20,066,899                 | 20,107,526                 | 18,755,168                 | 1,352,358   |
| Employee Fringe Benefits              | 4,981,586                  | 4,981,586                  | 4,836,184                  | 145,402   |
| <i>Total Expenditures</i>             | <u>25,048,485</u>          | <u>25,089,112</u>          | <u>23,591,352</u>          | <u>1,497,760</u>  |
| <i>Net Change in Fund Balance</i>     | (2,825,658)                | (2,856,872)                | 628,525                    | 3,485,397   |
| <i>Fund Balance Beginning of Year</i> | 18,812,984                 | 18,812,984                 | 18,812,984                 | 0   |
| Prior Year Encumbrances Appropriated  | <u>1,492,178</u>           | <u>1,492,178</u>           | <u>1,492,178</u>           | <u>0</u>  |
| <i>Fund Balance End of Year</i>       | <u><u>\$17,479,504</u></u> | <u><u>\$17,448,290</u></u> | <u><u>\$20,933,687</u></u> | <u><u>\$3,485,397</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  
School Sales Tax Fund  
For the Year Ended December 31, 2016*

|                                       | <u>Budgeted Amounts</u> |                    |                    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-------------------------|--------------------|--------------------|---|
|                                       | <u>Original</u>         | <u>Final</u>       | <u>Actual</u>      |   |
| <b>Revenues</b>                       |                         |                    |                    |   |
| Sales Taxes                           | \$11,000,000            | \$11,000,000       | \$12,895,788       | \$1,895,788   |
| <b>Expenditures</b>                   |                         |                    |                    |   |
| Current:                              |                         |                    |                    |   |
| General Government:                   |                         |                    |                    |   |
| Legislative and Executive             | 12,850,000              | 12,859,473         | 12,859,473         | 0   |
| <i>Net Change in Fund Balance</i>     | (1,850,000)             | (1,859,473)        | 36,315             | 1,895,788   |
| <i>Fund Balance Beginning of Year</i> | 3,210,098               | 3,210,098          | 3,210,098          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$1,360,098</u>      | <u>\$1,350,625</u> | <u>\$3,246,413</u> | <u>\$1,895,788</u>                                      |

See accompanying notes to the basic financial statements



**Medina County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2016*

|  | <u>Budgeted Amounts</u> |                  | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|------------------|------------------|---|
|  | <u>Original</u>         | <u>Final</u>     |                  |   |
| <b>Revenues</b>                              |                         |                  |                  |   |
| Intergovernmental                            | \$5,618,573             | \$6,402,322      | \$5,633,916      | (\$768,406)   |
| Donations                                    | 5,359                   | 6,107            | 5,374            | (733)   |
| Other  | 270,092                 | 307,767          | 270,829          | (36,938)  |
| <i>Total Revenues</i>                        | <u>5,894,024</u>        | <u>6,716,196</u> | <u>5,910,119</u> | <u>(806,077)</u>  |
| <b>Expenditures</b>                          |                         |                  |                  |   |
| Current:                                     |                         |                  |                  |   |
| Human Services                               | 6,964,971               | 7,571,438        | 6,650,775        | 920,663   |
| Employee Fringe Benefits                     | 1,318,390               | 1,318,390        | 1,266,981        | 51,409  |
| <i>Total Expenditures</i>                    | <u>8,283,361</u>        | <u>8,889,828</u> | <u>7,917,756</u> | <u>972,072</u>  |
| <i>Excess of Revenues Under Expenditures</i> | (2,389,337)             | (2,173,632)      | (2,007,637)      | 165,995   |
| <b>Other Financing Sources</b>               |                         |                  |                  |   |
| Transfers In                                 | 1,200,037               | 1,200,037        | 1,200,037        | 0   |
| <i>Net Change in Fund Balance</i>            | (1,189,300)             | (973,595)        | (807,600)        | 165,995   |
| <i>Fund Balance Beginning of Year</i>        | 1,376,264               | 1,376,264        | 1,376,264        | 0   |
| Prior Year Encumbrances Appropriated         | 299,049                 | 299,049          | 299,049          | 0   |
| <i>Fund Balance End of Year</i>              | <u>\$486,013</u>        | <u>\$701,718</u> | <u>\$867,713</u> | <u>\$165,995</u>  |

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2016*

|   | Business-Type Activities        |                                 |                           |                    | Governmental<br>Activities -<br>Internal Service |
|---|---------------------------------|---------------------------------|---------------------------|--------------------|--|
|   | Medina County<br>Sewer District | Medina County<br>Water District | Solid Waste<br>Management | Total              |  |
| <b>Assets</b>   |                                 |                                 |                           |                    |  |
| <i>Current Assets</i>                                 |                                 |                                 |                           |                    |  |
| Equity in Pooled Cash and Cash Equivalents            | \$17,127,174                    | \$1,755,347                     | \$3,788,543               | \$22,671,064       | \$2,525,560                                      |
| Cash and Cash Equivalents:                            |                                 |                                 |                           |                    |  |
| In Segregated Accounts                                | 65,615                          | 0                               | 0                         | 65,615             | 0  |
| Materials and Supplies Inventory                      | 274,297                         | 118,366                         | 0                         | 392,663            | 0  |
| Accounts Receivable                                   | 2,515,327                       | 1,539,068                       | 522,510                   | 4,576,905          | 0  |
| Interfund Receivable                                  | 3,518                           | 0                               | 0                         | 3,518              | 0  |
| <i>Total Current Assets</i>                           | <u>19,985,931</u>               | <u>3,412,781</u>                | <u>4,311,053</u>          | <u>27,709,765</u>  | <u>2,525,560</u>                                 |
| <i>Noncurrent Assets</i>                              |                                 |                                 |                           |                    |  |
| Investment in Joint Venture                           | 0                               | 5,889,875                       | 0                         | 5,889,875          | 0  |
| Non-Depreciable Capital Assets                        | 2,168,287                       | 4,776,835                       | 540,000                   | 7,485,122          | 0  |
| Depreciable Capital Assets, Net                       | 131,233,702                     | 101,521,688                     | 6,856,983                 | 239,612,373        | 0  |
| <i>Total Noncurrent Assets</i>                        | <u>133,401,989</u>              | <u>112,188,398</u>              | <u>7,396,983</u>          | <u>252,987,370</u> | <u>0</u>   |
| <i>Total Assets</i>                                   | <u>153,387,920</u>              | <u>115,601,179</u>              | <u>11,708,036</u>         | <u>280,697,135</u> | <u>2,525,560</u>                                 |
| <b>Deferred Outflows of Resources</b>                 |                                 |                                 |                           |                    |  |
| Pension   | 2,669,898                       | 266,990                         | 0                         | 2,936,888          | 0  |
| <b>Liabilities</b>                                    |                                 |                                 |                           |                    |  |
| <i>Current Liabilities</i>                            |                                 |                                 |                           |                    |  |
| Accounts Payable                                      | 935,686                         | 321,268                         | 188,325                   | 1,445,279          | 14,291   |
| Contracts Payable                                     | 363,769                         | 83,607                          | 319,691                   | 767,067            | 0  |
| Accrued Wages and Benefits                            | 180,314                         | 22,381                          | 8,449                     | 211,144            | 0  |
| Retainage Payable                                     | 65,615                          | 0                               | 0                         | 65,615             | 0  |
| Accrued Interest Payable                              | 368,001                         | 580,237                         | 16,556                    | 964,794            | 0  |
| Intergovernmental Payable                             | 132,748                         | 14,497                          | 58,236                    | 205,481            | 2,715  |
| Compensated Absences Payable                          | 149,075                         | 2,652                           | 5                         | 151,732            | 0  |
| OWDA Loans Payable                                    | 2,788,009                       | 3,271,074                       | 90,413                    | 6,149,496          | 0  |
| OPWC Loans Payable                                    | 56,370                          | 16,794                          | 0                         | 73,164             | 0  |
| Rural Lorain Loan Payable                             | 0                               | 18,223                          | 0                         | 18,223             | 0  |
| Claims Payable  | 0                               | 0                               | 0                         | 0                  | 832,597  |
| <i>Total Current Liabilities</i>                      | <u>5,039,587</u>                | <u>4,330,733</u>                | <u>681,675</u>            | <u>10,051,995</u>  | <u>849,603</u>                                   |
| <i>Long-Term Liabilities (net of current portion)</i> |                                 |                                 |                           |                    |  |
| Compensated Absences Payable                          | 739,265                         | 161,731                         | 26,384                    | 927,380            | 0  |
| OWDA Loans Payable                                    | 21,310,827                      | 31,231,905                      | 530,810                   | 53,073,542         | 0  |
| OPWC Loans Payable                                    | 1,161,236                       | 58,780                          | 0                         | 1,220,016          | 0  |
| Rural Lorain Loan Payable                             | 0                               | 74,931                          | 0                         | 74,931             | 0  |
| Net Pension Liability                                 | 6,919,999                       | 691,999                         | 0                         | 7,611,998          | 0  |
| <i>Total Long-Term Liabilities</i>                    | <u>30,131,327</u>               | <u>32,219,346</u>               | <u>557,194</u>            | <u>62,907,867</u>  | <u>0</u>   |
| <i>Total Liabilities</i>                              | <u>35,170,914</u>               | <u>36,550,079</u>               | <u>1,238,869</u>          | <u>72,959,862</u>  | <u>849,603</u>                                   |
| <b>Deferred Inflows of Resources</b>                  |                                 |                                 |                           |                    |  |
| Pension   | 176,823                         | 17,683                          | 0                         | 194,506            | 0  |
| <b>Net Position</b>                                   |                                 |                                 |                           |                    |  |
| Net Investment in Capital Assets                      | 107,947,936                     | 71,626,816                      | 6,775,760                 | 186,350,512        | 0  |
| Unrestricted  | 12,762,145                      | 7,673,591                       | 3,693,407                 | 24,129,143         | 1,675,957  |
| <i>Total Net Position</i>                             | <u>\$120,710,081</u>            | <u>\$79,300,407</u>             | <u>\$10,469,167</u>       | <u>210,479,655</u> | <u>\$1,675,957</u>                               |

Net position reported for business-type activities in the statement of net position are different because their share of internal service fund assets and liabilities is included.

160,636

Net position of business-type activities

\$210,640,291

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenses  
and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2016*

|  | Business-Type Activities        |                                 |                           |                    | Governmental<br>Activities -<br>Internal Service |
|--|---------------------------------|---------------------------------|---------------------------|--------------------|--|
|  | Medina County<br>Sewer District | Medina County<br>Water District | Solid Waste<br>Management | Total              |  |
| <b>Operating Revenues</b>  |                                 |                                 |                           |                    |  |
| Charges for Services   | \$15,035,396                    | \$10,042,272                    | \$6,089,808               | \$31,167,476       | \$13,414,223                                     |
| Other  | 4,332                           | 333,643                         | 366,039                   | 704,014            | 9,663  |
| <i>Total Operating Revenues</i>  | <u>15,039,728</u>               | <u>10,375,915</u>               | <u>6,455,847</u>          | <u>31,871,490</u>  | <u>13,423,886</u>                                |
| <b>Operating Expenses</b>  |                                 |                                 |                           |                    |  |
| Personal Services  | 7,456,224                       | 1,006,205                       | 364,331                   | 8,826,760          | 269,461  |
| Materials and Supplies   | 1,186,194                       | 653,672                         | 45,363                    | 1,885,229          | 1,260  |
| Contractual Services   | 4,338,708                       | 3,543,451                       | 5,685,986                 | 13,568,145         | 2,023,504  |
| Claims   | 0                               | 0                               | 0                         | 0                  | 9,903,567  |
| Other Operating Expenses   | 494,176                         | 182,999                         | 161,431                   | 838,606            | 291,556  |
| Depreciation   | 4,912,617                       | 2,590,987                       | 304,280                   | 7,807,884          | 0  |
| <i>Total Operating Expenses</i>  | <u>18,387,919</u>               | <u>7,977,314</u>                | <u>6,561,391</u>          | <u>32,926,624</u>  | <u>12,489,348</u>                                |
| <i>Operating Income (Loss)</i>   | <u>(3,348,191)</u>              | <u>2,398,601</u>                | <u>(105,544)</u>          | <u>(1,055,134)</u> | <u>934,538</u>                                   |
| <b>Non-Operating Expenses</b>  |                                 |                                 |                           |                    |  |
| Equity Loss in Joint Venture   | 0                               | (1,211,842)                     | 0                         | (1,211,842)        | 0  |
| Loss on Disposal of Capital Assets   | (2)                             | 0                               | 0                         | (2)                | 0  |
| Interest and Fiscal Charges  | (713,110)                       | (1,157,523)                     | (53,111)                  | (1,923,744)        | 0  |
| <i>Total Non-Operating Expenses</i>  | <u>(713,112)</u>                | <u>(2,369,365)</u>              | <u>(53,111)</u>           | <u>(3,135,588)</u> | <u>0</u>   |
| <i>Income (Loss) Before Capital Contributions</i>  | <u>(4,061,303)</u>              | <u>29,236</u>                   | <u>(158,655)</u>          | <u>(4,190,722)</u> | <u>934,538</u>                                   |
| Capital Contributions  | 6,581,393                       | 4,148,956                       | 2,763                     | 10,733,112         | 0  |
| <i>Change in Net Position</i>  | <u>2,520,090</u>                | <u>4,178,192</u>                | <u>(155,892)</u>          | <u>6,542,390</u>   | <u>934,538</u>                                   |
| <i>Net Position Beginning of Year</i>  | <u>118,189,991</u>              | <u>75,122,215</u>               | <u>10,625,059</u>         | <u>203,937,265</u> | <u>741,419</u>                                   |
| <i>Net Position End of Year</i>  | <u>\$120,710,081</u>            | <u>\$79,300,407</u>             | <u>\$10,469,167</u>       | <u>210,479,655</u> | <u>\$1,675,957</u>                               |
| Some amounts reported for business-type activities in the statement of activities are different because their share of the change in internal service fund assets and liabilities is included. |                                 |                                 |                           | <u>116,763</u>     |  |
| Change in net position of business-type activities   |                                 |                                 |                           | <u>\$6,659,153</u> |  |

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2016*

|   | Business-Type Activities        |                                 |                           | Totals              | Governmental<br>Activities -<br>Internal Service |
|---|---------------------------------|---------------------------------|---------------------------|---------------------|--|
|   | Medina County<br>Sewer District | Medina County<br>Water District | Solid Waste<br>Management |                     |  |
| <b>Increase (Decrease) in Cash and Cash Equivalents</b>           |                                 |                                 |                           |                     |  |
| <b>Cash Flows from Operating Activities</b>                       |                                 |                                 |                           |                     |  |
| Cash Received from Customers                                      | \$14,973,931                    | \$9,881,102                     | \$6,118,169               | \$30,973,202        | \$0  |
| Cash Received from Interfund Services Provided                    | 0                               | 0                               | 0                         | 0                   | 13,414,223                                       |
| Other Cash Receipts   | 4,332                           | 333,643                         | 366,039                   | 704,014             | 9,663  |
| Cash Paid to Employees  | (7,143,064)                     | (983,990)                       | (372,155)                 | (8,499,209)         | (268,252)  |
| Cash Paid to Suppliers for Goods and Services                     | (4,827,206)                     | (4,183,400)                     | (5,646,120)               | (14,656,726)        | (2,040,623)                                      |
| Cash Paid for Claims  | 0                               | 0                               | 0                         | 0                   | (9,914,613)                                      |
| Other Cash Payments   | (494,176)                       | (180,399)                       | (161,431)                 | (836,006)           | (291,556)  |
| <i>Net Cash Provided by Operating Activities</i>                  | <u>2,513,817</u>                | <u>4,866,956</u>                | <u>304,502</u>            | <u>7,685,275</u>    | <u>908,842</u>                                   |
| <b>Cash Flows from Capital and Related Financing Activities</b>   |                                 |                                 |                           |                     |  |
| Capital Grants Received   | 21,279                          | 72,080                          | 2,763                     | 96,122              | 0  |
| Payments for Capital Acquisition                                  | (2,100,710)                     | (542,699)                       | 0                         | (2,643,409)         | 0  |
| OWDA Loans Issued   | 503,104                         | 1,178,856                       | 0                         | 1,681,960           | 0  |
| OPWC Loans Issued   | 550,000                         | 0                               | 0                         | 550,000             | 0  |
| Principal Paid on OWDA Loans                                      | (3,677,757)                     | (3,421,116)                     | (55,560)                  | (7,154,433)         | 0  |
| Interest Paid on OWDA Loans                                       | (829,647)                       | (1,320,872)                     | (36,555)                  | (2,187,074)         | 0  |
| Principal Paid on OPWC Loans                                      | (63,929)                        | (25,192)                        | 0                         | (89,121)            | 0  |
| Principal Paid on Rural Lorain Loan                               | 0                               | (18,024)                        | 0                         | (18,024)            | 0  |
| Interest Paid on Rural Lorain Loan                                | 0                               | (2,260)                         | 0                         | (2,260)             | 0  |
| Receipts from Tap-in Fees   | 4,694,646                       | 824,792                         | 0                         | 5,519,438           | 0  |
| <i>Net Cash Used for Capital and Related Financing Activities</i> | <u>(903,014)</u>                | <u>(3,254,435)</u>              | <u>(89,352)</u>           | <u>(4,246,801)</u>  | <u>0</u>   |
| Increase in Cash and Cash Equivalents                             | 1,610,803                       | 1,612,521                       | 215,150                   | 3,438,474           | 908,842  |
| <i>Cash and Cash Equivalents Beginning of Year</i>                | <u>15,581,986</u>               | <u>142,826</u>                  | <u>3,573,393</u>          | <u>19,298,205</u>   | <u>1,616,718</u>                                 |
| <i>Cash and Cash Equivalents End of Year</i>                      | <u>\$17,192,789</u>             | <u>\$1,755,347</u>              | <u>\$3,788,543</u>        | <u>\$22,736,679</u> | <u>\$2,525,560</u>                               |

(continued)

**Medina County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
*For the Year Ended December 31, 2016*

|   | Business-Type Activities        |                                 |                           |                    | Governmental<br>Activities -<br>Internal Service |
|---|---------------------------------|---------------------------------|---------------------------|--------------------|--|
|   | Medina County<br>Sewer District | Medina County<br>Water District | Solid Waste<br>Management | Totals             |  |
| <b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b> |                                 |                                 |                           |                    |  |
| Operating Income (Loss)   | (\$3,348,191)                   | \$2,398,601                     | (\$105,544)               | (\$1,055,134)      | \$934,538  |
| <i>Adjustments:</i>   |                                 |                                 |                           |                    |  |
| Depreciation  | 4,912,617                       | 2,590,987                       | 304,280                   | 7,807,884          | 0  |
| <i>(Increase) Decrease in Assets:</i>   |                                 |                                 |                           |                    |  |
| Materials and Supplies Inventory  | (38,744)                        | 12,442                          | 0                         | (26,302)           | 0  |
| Accounts Receivable   | (101,339)                       | (161,170)                       | 28,361                    | (234,148)          | 0  |
| Interfund Receivable  | 39,874                          | 0                               | 0                         | 39,874             | 0  |
| (Increase) Decrease in Deferred Outflows - Pension  | 486,860                         | 48,686                          | 0                         | 535,546            | 0  |
| <i>Increase (Decrease) in Liabilities:</i>  |                                 |                                 |                           |                    |  |
| Accounts Payable  | 545,537                         | (30,160)                        | (237,006)                 | 278,371            | (15,375)   |
| Contracts Payable   | 284,450                         | 36,697                          | 319,691                   | 640,838            | 0  |
| Accrued Wages and Benefits  | (11,752)                        | 1,145                           | (558)                     | (11,165)           | 0  |
| Retainage Payable   | (91,171)                        | 0                               | 0                         | (91,171)           | 0  |
| Intergovernmental Payable   | 27,329                          | 1,534                           | 4,125                     | 32,988             | 725  |
| Compensated Absences Payable  | (20,763)                        | (14,717)                        | (8,847)                   | (44,327)           | 0  |
| Claims Payable  | 0                               | 0                               | 0                         | 0                  | (11,046)   |
| Net Pension Liability   | (110,069)                       | (11,107)                        | 0                         | (121,176)          | 0  |
| Increase (Decrease) in Deferred Inflows - Pension   | (60,821)                        | (5,982)                         | 0                         | (66,803)           | 0  |
| <i>Total Adjustments</i>  | <u>5,862,008</u>                | <u>2,468,355</u>                | <u>410,046</u>            | <u>8,740,409</u>   | <u>(25,696)</u>                                  |
| <i>Net Cash Provided by Operating Activities</i>  | <u>\$2,513,817</u>              | <u>\$4,866,956</u>              | <u>\$304,502</u>          | <u>\$7,685,275</u> | <u>\$908,842</u>                                 |

**Noncash Activities:**

During 2016, the Medina County Sewer District received donated capital assets from developers in the amount of \$1,865,468 and the Medina County Water District received donated capital assets from developers in the amount of \$3,252,084. These amounts are included in capital contributions.

At December 31, 2016, the Medina County Sewer District had contracts payable related to the acquisition of capital assets of \$71,996.

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2016*

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|  |                             |
|--|-----------------------------|
| <b>Assets</b>                                    |                             |
| Equity in Pooled Cash and Cash Equivalents       | \$22,330,841                |
| Cash and Cash Equivalents in Segregated Accounts | 4,651,115                   |
| Intergovernmental Receivable                     | 3,649,674                   |
| Property Taxes Receivable                        | 273,587,318                 |
| Special Assessments Receivable                   | <u>6,367,616</u>            |
| <i>Total Assets</i>                              | <u><u>\$310,586,564</u></u> |
| <br>   |                             |
| <b>Liabilities</b>                               |                             |
| Intergovernmental Payable                        | \$3,649,674                 |
| Deposits Held and Due to Others                  | 21,266                      |
| Payroll Withholdings                             | 1,434,197                   |
| Undistributed Assets                             | <u>305,481,427</u>          |
| <i>Total Liabilities</i>                         | <u><u>\$310,586,564</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, 2016*

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**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 (ADAMH) Board, the Board of Developmental Disabilities (DD), 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 may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The County has no component units.

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Risk Sharing Pool, and Related Organizations. These organizations are presented in Notes 19, 20, 21, and 22 to the basic financial statements. These organizations are:

- Medina County Emergency Management Agency
- Medina-Lorain Water Consortium
- Northeast Ohio Areawide Coordinating Agency (NOACA)
- Medina County Family First Council
- North East Ohio Network (NEON)
- Medina County Council of Governments on Drug Enforcement
- County Risk Sharing Authority, Incorporated (CORSA)
- Medina County Library District
- Medina Metropolitan Housing Authority (MMHA)

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

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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**Note 2 – Summary of Significant Accounting Policies**

The financial statements of Medina County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described as follows.

***Basis of Presentation***

The County's basic financial statements consist of government-wide statements, including a statement of net position 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 position 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 activities of the internal service funds are eliminated to avoid "doubling up" revenues and expenses.

The statement of net position 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 and grants and contributions that are restricted to meeting the operational or capital requirements of 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.

***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 combined internal service funds are presented on the face of the proprietary fund statements. Fiduciary funds are reported by type.

***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 deferred outflows of resources, and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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**General Fund** The general fund is the operating fund of the County and is used to account for and report all financial resources except those required to be accounted for and reported 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** The achievement center special revenue fund accounts for and reports the operation of a school for the mentally challenged and developmentally disabled. Revenue sources restricted for this purpose are a County-wide property tax levy, Federal and State grants, and subsidies from the Ohio Department of Education and the Ohio Department of Developmental Disabilities.

**School Sales Tax Special Revenue Fund** The school sales tax special revenue fund accounts for and reports a .5 percent restricted sales tax collection within the County and the distribution of this tax to School Districts within the County.

**Public Assistance Special Revenue Fund** The public assistance special revenue fund accounts for and reports various restricted Federal and State grants and transfers from the general fund used to provide general relief to eligible recipients, pay for medical assistance and to pay for various social services.

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

**Proprietary Funds** Proprietary funds focus on the determination of operating income, changes in net position, 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** The Medina County sewer district fund accounts for sanitary sewer services provided to County individual and commercial users in various parts of Medina County.

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

**Solid Waste Management Fund** The solid waste management fund accounts for revenues generated from the charges for use of the central processing facility for disposal of waste materials.

**Internal Service Funds** The internal service funds 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 internal service funds accounts for the self-insurance program which provides medical, surgical, prescription drug, and dental benefits to County employees and workers' compensation.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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

***Measurement Focus***

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

***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 deferred outflows of resources and current liabilities and deferred inflows of resources 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 deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of revenues, expenses and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

***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 and the statements presented for the proprietary funds and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: sales and use 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 Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferred charge on refunding and pension reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 26.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, special assessments, charges for services, fines and forfeitures, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 19. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 26).

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

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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***Budgetary Data***

All funds, other than agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate.

The appropriation resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Board. The legal level of budgetary control is at the object level within each department for all funds. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

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

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations may not exceed estimated resources by fund. The amounts reported as the original budgeted amounts reflect the first appropriation for that fund that covered the entire 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.

***Cash and Investments***

To improve cash management, cash received by the County is pooled. Cash balances, except cash held by a fiscal agent or held in segregated accounts are pooled and invested in short-term investments in order to provide improved cash management. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "equity in pooled cash and cash equivalents".

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

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

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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During 2016, investments were limited to federal national mortgage association bonds, federal home loan bank bonds, federal farm credit bank bonds, federal home loan mortgage corporation bonds, municipal securities, commercial paper, and STAR Ohio. Investments are reported at fair value which is based on quoted market prices.

As stated, during 2016, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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 2016 amounted to \$789,910, which includes \$738,216 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.

***Restricted Assets***

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws or other governments or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies.

***Inventory***

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

***Capital Assets***

General capital assets are capital assets which are associated with and generally arise from governmental activities. These assets generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position 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 position and in the respective funds.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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All capital assets are capitalized at cost (or estimated historical cost) and are updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of \$5,000 with the exemption of land as land is listed regardless of cost. 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 capitalized. Interest incurred during the construction of proprietary fund capital assets 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. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacements. Depreciation is computed using the straight-line method over the following useful lives:

| <u>Description</u>                          | <u>Estimated Lives</u> |
|---|------------------------|
| Buildings (includes Sewer and Water plants) | 50 years               |
| Improvements, Other than Buildings          | 50 years               |
| Equipment                                   | 3 - 20 years           |
| Bridges                                     | 50 years               |
| Roads                                       | 5 - 30 years           |
| Culverts                                    | 50 years               |
| Signals                                     | 15 years               |
| Water Lines                                 | 50 years               |
| Sewer Lines                                 | 50 years               |

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

***Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, contributions of resources restricted to capital acquisition and construction and tap-in fees to the extent they exceed the cost of connection to the system.

***Interfund Balances***

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

***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.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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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.

The entire compensated absences liability is reported on the governmental-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employee who has accumulated unpaid leave is paid.

***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

***Accrued Liabilities and Long-Term Obligations***

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences and net pension liability 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.

***Net Position***

Net position represents the difference between all other elements of the statement of net position. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes included resources which will be used children's services, community development, community safety, technology improvements, dog and kennel operations, and transportation improvements.

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

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable unless the use of the proceeds from the collection of those receivables is restricted, committed, or assigned.

***Restricted*** Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

***Committed*** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by the highest level formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by County Resolution, or by State Statute. State statute authorized the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

***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 that have been incurred in order to provide the goods or services that are the primary activity of the funds. Any revenues and expenses not meeting the definitions of operating are reported as non-operating.

***Interfund Activity***

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



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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

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.

***Premiums***

On the government-wide financial statements, bond premiums are deferred and amortized for the term of the bonds using the straight-line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On governmental fund statements, bond premiums are receipted in the year the bonds are issued. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

***Deferred Charge on Refunding***

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

***Estimates***

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

**Note 3 – Changes in Accounting Principles**

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, “Fair Value Measurement and Application,” GASB Statement No 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68,” GASB Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” GASB Statement No. 79, “Certain External Investment Pools and Pool Participants,” GASB Statement No. 77, “Tax Abatement Disclosures.” and GASB Statement No. 82, “Pension Issues an Amendment of GASB Statements No. 67, No. 68 and No. 73.”

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68. The implementation of this GASB pronouncement did not result in any changes to the County's financial statements.

GASB Statement No. 76 identifies-in the context of the current governmental financial reporting environment-the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this GASB pronouncement did not result in any changes to the County's financial statements.

GASB Statement No. 77 requires disclosure of information about the nature and magnitude of tax abatements. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance and also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB 79 guidance into their 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

#### **Note 4 – Accountability and Compliance**

##### ***Accountability***

The following funds had a deficit fund balance or net position as of December 31, 2016:

***Special Revenue Funds:***

|                                      |             |
|--------------------------------------|-------------|
| Community Housing Improvement        | (\$173,234) |
| Community Oriented Policing Services | (389)       |
| Title IV-D                           | (26,702)    |

***Debt Service Fund:***

|                                    |           |
|------------------------------------|-----------|
| Special Assessment Bond Retirement | (439,537) |
|------------------------------------|-----------|

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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**Compliance**

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

**Special Revenue Funds:**

|                                      |             |
|--------------------------------------|-------------|
| Community Housing Improvement        | (\$173,234) |
| Community Oriented Policing Services | (389)       |
| Safe Communities                     | (7,213)     |
| Title IV-D                           | (25,913)    |
| Transportation Program               | (89,900)    |
| Victim Assistance                    | (11,656)    |

**Debt Service Fund:**

|                                    |          |
|------------------------------------|----------|
| Special Assessment Bond Retirement | (12,391) |
|------------------------------------|----------|

These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2016.

Contrary to Ohio Revised Code Section 5705.39, the Medina County Water District had original and final appropriations in excess of certified available resources by \$2,026,239 and \$2,326,239, respectively.

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

**Note 5 – Budgetary Basis of Accounting**

While reporting financial position, results of operations and changes in fund balance/net position 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 Statements 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. Investments are reported at fair value (GAAP) rather than cost (budget).
3. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
4. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
5. Outstanding year end encumbrances are treated as expenditures (budget) rather than as restricted, committed or assigned fund balance (GAAP).

**Medina County, Ohio**  
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Adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund and major special revenue funds are as follows:

|   | Net Change in Fund Balance |                       |                     |                      |
|---|----------------------------|-----------------------|---------------------|----------------------|
|   | General                    | Achievement<br>Center | School<br>Sales Tax | Public<br>Assistance |
| GAAP Basis                                      | \$1,905,547                | \$1,836,340           | \$12,904            | (\$529,865)          |
| Net Adjustment for Revenue Accruals             | 105,783                    | (57,043)              | 39,451              | (54,912)             |
| Beginning Fair Value Adjustment for Investments | (69,760)                   | 0                     | 0                   | 0                    |
| Ending Fair Value Adjustment for Investments    | 224,077                    | 0                     | 0                   | 0                    |
| Beginning Unrecorded Cash                       | 90,662                     | 0                     | 0                   | 2,129                |
| Ending Unrecorded Cash                          | (101,335)                  | (40,093)              | 0                   | (15,042)             |
| Net Adjustment for Expenditure Accruals         | (286,702)                  | (102,835)             | (16,040)            | 100,118              |
| Encumbrances                                    | (822,311)                  | (1,007,844)           | 0                   | (310,028)            |
| Budget Basis                                    | <u>\$1,045,961</u>         | <u>\$628,525</u>      | <u>\$36,315</u>     | <u>(\$807,600)</u>   |

**Note 6 – Deposits and Investments**

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

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 provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury Bills, bonds, notes, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to payment of principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage 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;

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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5. Time certificates of deposits 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 (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
  - b. Bankers acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.
12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Deposits**

**Custodial credit risk** is the risk that in the event of bank failure, the County's deposits may not be returned to it. Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution, by surety company bonds or by a single collateral pool established by the financial institution. In accordance with Chapter 135 of the Ohio Revised Code, any public depository receiving deposits pursuant to an award of County funds shall be required to pledge security for repayment of all public monies. The County has no investment policy dealing with deposit custodial risk beyond the requirement in State statute that requires securities purchased pursuant to this division shall be delivered into the custody of the Treasurer or an agent designated by the Treasurer.

At year-end, the carrying amount of the County's deposits was \$52,368,824 and the bank balance was \$54,285,166. Of the uninsured bank balance of \$43,775,642, all was collateralized with securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

At December 31, 2016, the County's Achievement Center Special Revenue Fund had a cash balance of \$374,806 with NEON, a jointly governed organization (See Note 20). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

**Investments**

Investments are reported at fair value. As of December 31, 2016, the County had the following investments:

| Measurement/Investment                       | Measurement<br>Amount | Maturity             | Standard<br>& Poor's<br>Rating | Percent of<br>Total<br>Investments |
|--|-----------------------|----------------------|--------------------------------|------------------------------------|
| Fair Value - Level 2 Inputs:                 |                       |                      |                                |                                    |
| Federal National Mortgage Association Bonds  | \$14,534,023          | Less than five years | AA+                            | 22.23 %                            |
| Federal Home Loan Bank Bonds                 | 2,708,425             | Less than five years | AA+                            | 4.14                               |
| Federal Farm Credit Bank Bonds               | 3,000,000             | Less than five years | AA+                            | 4.59                               |
| Federal Home Loan Mortgage Corporation Bonds | 16,782,049            | Less than five years | AA+                            | 25.67                              |
| Municipal Securities                         | 997,530               | Less than two years  | N/A                            | 1.53                               |
| Commercial Paper                             | 24,909,449            | Less than one year   | N/A                            | 38.09                              |
| Total Fair Value - Level 2 Inputs            | <u>62,931,476</u>     |                      |                                |                                    |
| Net Asset Value Per Share:                   |                       |                      |                                |                                    |
| STAR Ohio                                    | 2,451,255             | Less than one year   | N/A                            | 3.75                               |
| Total Investments                            | <u>\$65,382,731</u>   |                      |                                | <u>100.00 %</u>                    |

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The preceding chart identifies the County's recurring fair value measurements as of December 31, 2016. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

**Custodial Credit Risk** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

**Credit Risk** The Federal National Mortgage Association Bonds, Federal Home Loan Bank Bonds, Federal Farm Credit Bank Bonds, and Federal Home Loan Mortgage Corporation Bonds all carry a rating of AA+ by Standard & Poor's. The municipal securities, commercial paper, and STAR Ohio are unrated. The County has no investment policy that addresses credit risk.

**Concentration of Credit Risk** The County places no limit on the amount it may invest in any one issuer.

**Note 7 – Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2016 for real and public utility property taxes represents collections of 2015 taxes.

2016 real property taxes were levied after October 1, 2016, on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2016 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2016, was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2016 property tax receipts were based are as follows:

| Category                   | Assessed Value  |
|----------------------------|-----------------|
| Real Estate                |                 |
| Residential/Agricultural   | \$4,024,883,680 |
| Other Real Estate          | 803,897,030     |
| Tangible Personal Property |                 |
| Public Utility             | 154,121,340     |
| Total Valuation            | \$4,982,902,050 |

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*For the Year Ended December 31, 2016*

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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 portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2016, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2016 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

**Note 8 – Sales and Use Tax**

In 1971, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. During 2007, the voters of the County passed an additional one-half percent tax to be used for capital improvements at all school districts within the County. Collection began in October 2007. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management 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 the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

Proceeds of the sales tax are credited to the general and achievement center funds. Proceeds of the school sales tax are credited to the school sales tax special revenue fund. A receivable is recognized at year end for amounts that will be received from sales which occurred during 2016.

**Note 9 – Receivables**

Receivables at December 31, 2016, consisted of property taxes, sales taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year amount to \$3,544,717 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$59,633.

Loans expected to be collected in more than one year amount to \$150,847 in the revolving loan program special revenue fund.



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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A summary of the principal items of intergovernmental receivables follows:

| <i>Governmental Activities:</i>                     |                           |
|---|---------------------------|
| Homestead and Rollback                              | \$1,934,935               |
| Motor Vehicle License Registration                  | 1,360,094                 |
| Casino Monies                                       | 1,018,522                 |
| Achievement Center Grants and Subsidies             | 1,014,037                 |
| Local Government                                    | 809,887                   |
| Permissive Tax                                      | 775,966                   |
| Gasoline Tax  | 768,693                   |
| Children's Services Grants and Subsidies            | 287,651                   |
| Cents Per Gallon                                    | 266,298                   |
| Public Assistance Grants and Subsidies              | 240,868                   |
| Transportation Program Grants and Subsidies         | 194,893                   |
| Community Development Grants and Subsidies          | 194,240                   |
| Auto Title  | 137,298                   |
| Office for Older Adults Grants and Subsidies        | 66,513                    |
| Other   | 60,482                    |
| Sheriff's Receivable                                | 44,975                    |
| Ohio Criminal Justice Services Grants and Subsidies | 43,625                    |
| Municipal Fine Distribution                         | 33,151                    |
| ADAMH Grants and Subsidies                          | 17,232                    |
| Inmate Housing                                      | 17,200                    |
| Victim Assistance Grants and Subsidies              | 13,721                    |
| Safe Communities Grants and Subsidies               | 7,214                     |
| Delinquent Advertising                              | 5,589                     |
| Election Expense Receivable                         | 5,551                     |
| Community Safety Awareness Grants and Subsidies     | 4,750                     |
| Drug Enforcement Grants and Subsidies               | 3,867                     |
| <i>Total Governmental Activities</i>                | <u><u>\$9,327,252</u></u> |

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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**Note 10 – Tax Abatements**

As of December 31, 2016, 11 subdivisions within the County provide tax abatements through Community Reinvestment Area (CRA) Tax Abatements.

***Community Reinvestment Area (CRA)***

Pursuant to Ohio Revised Code Chapter 5709, 11 subdivisions of the County have established Community Reinvestment Areas to provide property tax abatements to encourage revitalization of existing buildings and the construction of new structures. Abatements are obtained through application by the property owner, including proof that the improvements have been made. The amount of the abatement is a reduction in taxable assessed valuation.

County property taxes revenues were reduced as follows under agreements entered into by overlapping governments:

| <u>Overlapping Government</u>        | <u>Amount of 2016<br/>Taxes Abated</u> |
|--------------------------------------|--|
| <i>Community Reinvestment Areas:</i> |  |
| City of Medina                       | \$47,570                               |
| City of Wadsworth                    | 5,883                                  |
| City of Brunswick:                   |  |
| Residential                          | 22,540                                 |
| Commercial                           | 93,375                                 |
| Village of Seville                   | 47,806                                 |
| Hinckley Township                    | 15,734                                 |
| Liverpool Township                   | 68,961                                 |
| Montville Township                   | 3,139                                  |
| Sharon Township                      | 39,194                                 |

**Note 11 – 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 2016 due to the installation of an automated system.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

**Note 12 – Capital Assets**

Capital asset activity for the year ended December 31, 2016, was as follows:

|   | Balance<br>01/01/16 | Additions     | Deletions   | Balance<br>12/31/16 |
|---|---------------------|---------------|-------------|---------------------|
| <i>Governmental Activities:</i>             |                     |               |             |                     |
| Capital Assets not being depreciated:       |                     |               |             |                     |
| Land  | \$2,990,105         | \$0           | (\$178,620) | \$2,811,485         |
| Construction in Progress                    | 25,967              | 78,319        | (33,288)    | 70,998              |
| Total Capital Assets not being depreciated  | 3,016,072           | 78,319        | (211,908)   | 2,882,483           |
| Capital Assets being depreciated:           |                     |               |             |                     |
| Buildings                                   | 50,350,706          | 1,518,953     | (150,230)   | 51,719,429          |
| Improvements Other Than Buildings           | 3,578,720           | 16,335        | 0           | 3,595,055           |
| Equipment                                   | 15,063,847          | 1,241,838     | (1,349,944) | 14,955,741          |
| Infrastructure:                             |                     |               |             |                     |
| Bridges                                     | 20,269,879          | 400,366       | 0           | 20,670,245          |
| Roads                                       | 35,328,184          | 0             | 0           | 35,328,184          |
| Culverts                                    | 4,109,304           | 123,285       | 0           | 4,232,589           |
| Signals                                     | 309,835             | 0             | 0           | 309,835             |
| Total Capital Assets being depreciated      | 129,010,475         | 3,300,777     | (1,500,174) | 130,811,078         |
| Accumulated Depreciation:                   |                     |               |             |                     |
| Buildings                                   | (20,886,258)        | (1,001,624)   | 150,228     | (21,737,654)        |
| Improvements Other Than Buildings           | (1,007,850)         | (72,439)      | 0           | (1,080,289)         |
| Equipment                                   | (10,745,410)        | (1,028,562)   | 1,251,666   | (10,522,306)        |
| Infrastructure:                             |                     |               |             |                     |
| Bridges                                     | (5,798,536)         | (413,402)     | 0           | (6,211,938)         |
| Roads                                       | (34,089,312)        | (280,690)     | 0           | (34,370,002)        |
| Culverts                                    | (868,637)           | (82,108)      | 0           | (950,745)           |
| Signals                                     | (298,766)           | (3,683)       | 0           | (302,449)           |
| Total Accumulated Depreciation              | (73,694,769)        | (2,882,508) * | 1,401,894   | (75,175,383)        |
| Capital Assets being depreciated, net       | 55,315,706          | 418,269       | (98,280)    | 55,635,695          |
| Governmental Activities Capital Assets, Net | \$58,331,778        | \$496,588     | (\$310,188) | \$58,518,178        |

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

\* Depreciation expense was charged to governmental functions as follows:

|                           |             |
|---------------------------|-------------|
| General Government:       |             |
| Legislative and Executive | \$636,749   |
| Judicial                  | 37,253      |
| Public Safety             | 280,138     |
| Public Works              | 1,153,143   |
| Health                    | 410,282     |
| Human Services            | 364,943     |
| Total                     | \$2,882,508 |

|  | Balance<br>01/01/16 | Additions   | Deletions   | Balance<br>12/31/16 |
|--|---------------------|-------------|-------------|---------------------|
| <i>Business-Type Activities:</i>             |                     |             |             |                     |
| Capital Assets not being depreciated:        |                     |             |             |                     |
| Land   | \$1,001,720         | \$0         | \$0         | \$1,001,720         |
| Construction in Progress                     | 4,690,735           | 2,397,620   | (604,953)   | 6,483,402           |
| Total Capital Assets not being depreciated   | 5,692,455           | 2,397,620   | (604,953)   | 7,485,122           |
| Capital Assets being depreciated:            |                     |             |             |                     |
| Buildings                                    | 17,570,833          | 26,788      | 0           | 17,597,621          |
| Improvements Other Than Buildings            | 108,392,465         | 6,156       | 0           | 108,398,621         |
| Equipment                                    | 6,159,222           | 283,841     | (41,958)    | 6,401,105           |
| Infrastructure:                              |                     |             |             |                     |
| Water Lines                                  | 121,687,081         | 3,252,084   | 0           | 124,939,165         |
| Sewer Lines                                  | 141,405,224         | 2,471,421   | 0           | 143,876,645         |
| Total Capital Assets being depreciated       | 395,214,825         | 6,040,290   | (41,958)    | 401,213,157         |
| Accumulated Depreciation:                    |                     |             |             |                     |
| Buildings                                    | (8,853,266)         | (325,849)   | 0           | (9,179,115)         |
| Improvements Other Than Buildings            | (81,729,786)        | (1,852,161) | 0           | (83,581,947)        |
| Equipment                                    | (4,509,576)         | (348,532)   | 41,956      | (4,816,152)         |
| Infrastructure:                              |                     |             |             |                     |
| Water Lines                                  | (23,579,690)        | (2,407,051) | 0           | (25,986,741)        |
| Sewer Lines                                  | (35,162,538)        | (2,874,291) | 0           | (38,036,829)        |
| Total Accumulated Depreciation               | (153,834,856)       | (7,807,884) | 41,956      | (161,600,784)       |
| Capital Assets being depreciated, net        | 241,379,969         | (1,767,594) | (2)         | 239,612,373         |
| Business-Type Activities Capital Assets, Net | \$247,072,424       | \$630,026   | (\$604,955) | \$247,097,495       |

During the year, \$1,865,468 in sewer lines and \$3,252,084 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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**Note 13 – Risk Management**

***Property and Liability***

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2016, the County contracted with County Risk Sharing Authority, Incorporated (CORSA), a risk sharing pool (See Note 21), for liability and property insurance, medical/professional liability at the County Home, and coverage of foster parents. Coverage provided by CORSA is as follows:

|  | <u>Limits of Coverage</u> |
|--|---------------------------|
| General Liability                      | \$1,000,000               |
| Law Enforcement Professional Liability | 1,000,000                 |
| Automobile Liability                   | 1,000,000                 |
| Errors and Omissions                   | 1,000,000                 |
| Cyber Liability                        | 1,000,000                 |
| Excess Liability                       | 5,000,000                 |
| Property                               | 325,333,092               |
| Equipment Breakdown                    | 100,000,000               |
| Crime                                  | 1,000,000                 |
| County Home Medical Liability          | 3,000,000                 |
| Jail Medical Liability                 | 1,000,000                 |
| Foster Parents                         | 6,000,000                 |
| Underground Fiber Optic Lines          | 1,318,120                 |

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.

***Insurance Benefits***

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. During 2016, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$305 to \$773 for single coverage, from \$673 to \$1,800 for single plus-one coverage, and from \$1,174 to \$2,835 for family coverage. Employee contributions ranged from \$16 to \$69 for single coverage, from \$41 to \$160 for single plus-one coverage, and from \$64 to \$251 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$8,256,529.

The liability for unpaid claims costs of \$823,436 reported in the fund at December 31, 2016, 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.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

Changes in the fund's claims liability amount in 2015 and 2016 were:

| Year | Balance at<br>Beginning of Year | Current Year<br>Claims | Claims<br>Payments | Balance at<br>End of Year |
|------|---------------------------------|------------------------|--------------------|---------------------------|
| 2015 | \$763,951                       | \$8,884,760            | \$8,859,147        | \$789,564                 |
| 2016 | 789,564                         | 9,840,196              | 9,806,324          | 823,436                   |

***Workers' Compensation***

On December 1, 2008, the County was approved for self-insured status by the Bureau of Workers' Compensation and began to administer its own workers' compensation program (the program). The County has established a workers' compensation internal service fund to account for assets set aside for claim settlements and related liabilities associated with the program. Liabilities of the fund are reported when an employee injury has occurred, it is probable that a claim will be filed under the program, and the amount of the claim can be reasonably estimated. The County utilizes the services of Sedgwick Claims Management Services, the third party administrator, to review, process, and pay employee claims. The County also maintains excess insurance coverage which would pay the portion of claims that exceed \$500,000 per occurrence for all employees.

The claims liability of \$9,161 reported in the fund at December 31, 2016, is based on an estimate by the County Auditor's Office and Sedgwick Claims Management Services. The claims liability reported in the workers' compensation internal service fund at December 31, 2016, is based on the requirements of GASB statement 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.

Changes in the fund's claims liability amount for 2015 and 2016 were:

| Year | Balance at<br>Beginning of Year | Current<br>Year Claims | Claim<br>Payments | Balance at<br>End of Year |
|------|---------------------------------|------------------------|-------------------|---------------------------|
| 2015 | \$17,094                        | \$177,275              | \$140,290         | \$54,079                  |
| 2016 | 54,079                          | 63,371                 | 108,289           | 9,161                     |

**Note 14 – 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. Upon retirement or death, unused sick leave up to a maximum of 960 hours is paid at varying rates depending on length of service.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

**Note 15 – Long-Term Obligations**

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

|   | Original<br>Issue Year | Interest<br>Rate | Issued<br>Amount | Year of<br>Maturity |
|---|------------------------|------------------|------------------|---------------------|
| <b>Governmental Activities:</b>                                   |                        |                  |                  |                     |
| <b>General Obligation Bonds:</b>                                  |                        |                  |                  |                     |
| 2009 Refunding Bonds - Serial                                     | 2009                   | 2.00-5.00 %      | \$3,105,000      | 2018                |
| 2009 Refunding Bonds - Term                                       | 2009                   | 4.00-4.70        | 1,760,000        | 2029                |
| 2012 Permanent Improvement Bonds - Serial                         | 2012                   | 1.50-2.00        | 660,000          | 2020                |
| 2012 Permanent Improvement Bonds - Term                           | 2012                   | 2.50-3.00        | 770,000          | 2027                |
| 2012 Permanent Improvement Bonds - CAB                            | 2012                   | 10.75            | 69,918           | 2019                |
| 2012 Refunding Bonds - Serial                                     | 2012                   | 1.50             | 460,000          | 2017                |
| 2015 Various Purpose Bonds - Serial                               | 2015                   | 1.00-4.00        | 5,400,000        | 2030                |
| 2016 Various Purpose Bonds - Serial                               | 2016                   | 1.00-2.35        | 1,800,000        | 2026                |
| <b>Special Assessment Bonds with<br/>Governmental Commitment:</b> |                        |                  |                  |                     |
| Water Improvements #5   | 2000                   | 6.00             | 650,000          | 2019                |
| Gateway Drive   | 2003                   | 5.75-6.00        | 415,000          | 2023                |
| <b>OPWC Loans:</b>  |                        |                  |                  |                     |
| Guilford Road Bridge Replacement                                  | 1997                   | 0.00             | 91,758           | 2017                |
| Westfield, Blake and Lodi Resurfacing                             | 2010                   | 0.00             | 22,065           | 2019                |
| Granger Road Bridge #4 Replacement                                | 2014                   | 0.00             | 57,966           | 2044                |
| Seville Road and Lovers Lane Improvements                         | 2014                   | 0.00             | 22,924           | 2045                |
| <b>Business-Type Activities:</b>                                  |                        |                  |                  |                     |
| <b>OWDA Loans:</b>  |                        |                  |                  |                     |
| <i>Medina County Sewer District:</i>                              |                        |                  |                  |                     |
| RRSD #390657  | 1977                   | 5.25             | 2,720,924        | 2016                |
| Hinckley Wastewater Treatment                                     | 1997                   | 3.68             | 9,062,842        | 2016                |
| Marks Sewer   | 1997                   | 4.35             | 1,400,823        | 2016                |
| Brunswick Rehabilitation  | 1997                   | 4.16             | 1,038,847        | 2016                |
| Hamilton  | 1997                   | 4.16             | 724,553          | 2016                |
| Medina City Rehabilitation  | 2001                   | 3.02             | 1,747,252        | 2020                |
| Liverpool Treatment   | 2002                   | 3.56             | 36,975,879       | 2023                |
| Plum Creek  | 2002                   | 3.64             | 1,844,522        | 2022                |
| Route 252 Sewer   | 2003                   | 3.95             | 587,464          | 2022                |
| Reservoir Sewer Replacement                                       | 2005                   | 3.81             | 1,215,095        | 2025                |
| Valley City Sanitary Pump Station Replacement                     | 2005                   | 4.10             | 1,407,799        | 2026                |
| Pumper Station Improvements                                       | 2005                   | 3.75             | 380,122          | 2016                |
| Brunswick Sanitary Sewer Replacement                              | 2006                   | 4.09             | 1,167,359        | 2028                |
| Sanitary Sewer Replacement  | 2007                   | 4.11             | 1,600,700        | 2029                |
| Sanitary Sewer Improvements                                       | 2009                   | 4.11             | 311,286          | 2019                |
| Sewer Replacement and Rehabilitation                              | 2010                   | 2.91             | 1,585,152        | 2032                |
| Rustic Hills Sanitary Sewers                                      | 2011                   | 3.27             | 2,570,749        | 2033                |
| Poe Road Sewer Extension and Marks Road Lift Station              | 2014                   | 3.31             | 100,936          | 2035                |
| RCP Trunk Sewer Relining  | 2014                   | 2.28             | 233,015          | Not Finalized       |
| Sanitary Sewer Rehabilitation and Replacement                     | 2016                   | 2.06             | 503,104          | Not Finalized       |

(continued)

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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| <i>Business-Type Activities (continued):</i>      | Original<br>Issue Year | Interest<br>Rate | Issued<br>Amount | Year of<br>Maturity |
|---|------------------------|------------------|------------------|---------------------|
| <b>OWDA Loans (continued):</b>                    |                        |                  |                  |                     |
| <i>Medina County Water District:</i>              |                        |                  |                  |                     |
| Route 162 Water Tower/Avon Lake                   | 1996                   | 5.85 %           | \$2,731,477      | 2021                |
| Route 162 Waterline                               | 1996                   | 6.58             | 621,460          | 2016                |
| Station, River, Grafton Roads                     | 1996                   | 5.90             | 1,973,583        | 2016                |
| River Styx  | 1996                   | 6.64             | 156,174          | 2016                |
| Ryan, Avon, Marks Roads                           | 1997                   | 7.38             | 997,293          | 2017                |
| Stiegler and Crocker Roads                        | 1997                   | 7.38             | 1,091,106        | 2017                |
| Lafayette Waterline Loop                          | 1998                   | 6.49             | 1,077,303        | 2018                |
| Water System Expansion                            | 1999                   | 6.32             | 1,216,567        | 2024                |
| Water Distribution System                         | 2000                   | 5.73             | 2,129,497        | 2020                |
| Metzger, Muntz and Sleepy Hollow                  | 2001                   | 5.56             | 942,260          | 2021                |
| Northwest Storage                                 | 2001                   | 4.38             | 3,960,550        | 2021                |
| Lester Wolff                                      | 2002                   | 6.41             | 1,167,264        | 2022                |
| Spieth Road Waterline                             | 2003                   | 4.87             | 6,709,453        | 2023                |
| Waterline and Pump Station                        | 2003                   | 4.65             | 2,791,274        | 2023                |
| Remsen, Huffman, Hamlin Roads                     | 2003                   | 4.65             | 738,112          | 2022                |
| Granger Tanks                                     | 2004                   | 3.90             | 1,104,529        | 2022                |
| Water System Expansion                            | 2004                   | 4.65             | 4,167,015        | 2024                |
| State Route 252 Waterline                         | 2005                   | 4.64             | 2,470,430        | 2018                |
| Waterline Extensions                              | 2005                   | 4.40             | 2,984,260        | 2025                |
| Foskett/Station/Beck Roads Waterline              | 2005                   | 4.40             | 1,241,324        | 2025                |
| State Route 18 Waterline Relocation               | 2005                   | 3.85             | 887,903          | 2025                |
| Waterline Extensions                              | 2005                   | 4.51             | 1,833,045        | 2025                |
| Hinckley Township Storage and Water Tank          | 2005                   | 4.00             | 3,105,658        | 2027                |
| Granger and Medina Townships Waterline            | 2005                   | 4.00             | 2,917,679        | 2027                |
| Hinckley Township Waterline and Ledge Road Pump   | 2005                   | 3.75             | 2,670,185        | 2027                |
| Chatham Township Waterlines                       | 2005                   | 3.79             | 3,561,688        | 2027                |
| Water Meters and Meter Shop                       | 2006                   | 4.56             | 1,975,863        | 2026                |
| Plum Creek Waterline                              | 2006                   | 4.00             | 686,987          | 2028                |
| Hinckley Waterline Phase 3                        | 2006                   | 3.82             | 1,389,196        | 2028                |
| Westfield Center Water System Purchase            | 2007                   | 3.62             | 834,993          | 2028                |
| Westfield Center Water Plant Improvement          | 2008                   | 4.21             | 4,326,187        | 2035                |
| Hinckley Township Waterlines                      | 2013                   | 2.94             | 2,246,023        | Not Finalized       |
| Fenn Pearl Waterline Relocation and Tank Painting | 2015                   | 2.57             | 2,067,670        | Not Finalized       |
| Waterline Relocation and Route 162 Tower Painting | 2016                   | 2.46             | 858,354          | Not Finalized       |
| <i>Solid Waste District:</i>                      |                        |                  |                  |                     |
| MRF Equipment                                     | 2010                   | 5.33             | 676,783          | 2022                |
| <b>OPWC Loans:</b>                                |                        |                  |                  |                     |
| <i>Medina County Sewer District:</i>              |                        |                  |                  |                     |
| Waterline Relocation                              | 2012                   | 0.00             | 483,380          | 2031                |
| Sewer Rehabilitation                              | 2015                   | 0.00             | 369,000          | 2035                |
| Sewer Rehabilitation and Replacement              | 2016                   | 0.00             | 550,000          | 2037                |
| <i>Medina County Water District:</i>              |                        |                  |                  |                     |
| Water Loop  | 2001                   | 0.00             | 335,885          | 2021                |
| <b>Other Loan:</b>                                |                        |                  |                  |                     |
| <i>Medina County Water District:</i>              |                        |                  |                  |                     |
| Rural Lorain County Waterline                     | 2013                   | 2.20             | 179,988          | 2021                |



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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A schedule of changes in bonds and other long-term obligations of the County during 2016 follows:

|   | Balance<br>January 1,<br>2016 | Additions           | Reductions         | Balance<br>December 31,<br>2016 | Amount<br>Due In<br>One Year |
|---|-------------------------------|---------------------|--------------------|---------------------------------|------------------------------|
| <b>Governmental Activities:</b>           |                               |                     |                    |                                 |                              |
| <b>General Obligation Bonds:</b>          |                               |                     |                    |                                 |                              |
| 2009 Refunding Bonds - Serial             | \$765,000                     | \$0                 | \$375,000          | \$390,000                       | \$190,000                    |
| 2009 Refunding Bonds - Term               | 1,760,000                     | 0                   | 0                  | 1,760,000                       | 0                            |
| Premium                                   | 36,116                        | 0                   | 2,675              | 33,441                          | 0                            |
| 2012 Permanent Improvement Bonds - Serial | 385,000                       | 0                   | 95,000             | 290,000                         | 95,000                       |
| 2012 Permanent Improvement Bonds - Term   | 770,000                       | 0                   | 0                  | 770,000                         | 0                            |
| Premium                                   | 42,682                        | 0                   | 3,557              | 39,125                          | 0                            |
| 2012 Permanent Improvement Bonds - CAB    | 69,918                        | 0                   | 0                  | 69,918                          | 0                            |
| Accretion                                 | 13,164                        | 4,034               | 0                  | 17,198                          | 0                            |
| 2012 Refunding Bonds - Serial             | 185,000                       | 0                   | 90,000             | 95,000                          | 95,000                       |
| Premium                                   | 3,060                         | 0                   | 1,530              | 1,530                           | 0                            |
| 2015 Various Purpose - Serial             | 5,400,000                     | 0                   | 295,000            | 5,105,000                       | 300,000                      |
| Premium                                   | 247,383                       | 0                   | 16,492             | 230,891                         | 0                            |
| 2016 Various Purpose - Serial             | 0                             | 1,800,000           | 0                  | 1,800,000                       | 160,000                      |
| <b>Total General Obligation Bonds</b>     | <b>9,677,323</b>              | <b>1,804,034</b>    | <b>879,254</b>     | <b>10,602,103</b>               | <b>840,000</b>               |
| <b>Special Assessment Bonds</b>           |                               |                     |                    |                                 |                              |
| <b>with Government Commitment:</b>        |                               |                     |                    |                                 |                              |
| Water Improvements #5                     | 230,000                       | 0                   | 40,000             | 190,000                         | 45,000                       |
| Gateway Drive                             | 190,000                       | 0                   | 25,000             | 165,000                         | 25,000                       |
| <b>Total Special Assessment Bonds</b>     | <b>420,000</b>                | <b>0</b>            | <b>65,000</b>      | <b>355,000</b>                  | <b>70,000</b>                |
| <b>OPWC Loans:</b>                        |                               |                     |                    |                                 |                              |
| Guilford Road Bridge Replacement          | 6,882                         | 0                   | 2,294              | 4,588                           | 4,588                        |
| Westfield, Blake and Lodi Resurfacing     | 8,274                         | 0                   | 1,379              | 6,895                           | 2,758                        |
| Granger Road Bridge #4 Replacement        | 54,102                        | 0                   | 966                | 53,136                          | 1,932                        |
| Seville Road and Lovers Lane Improvements | 22,542                        | 0                   | 764                | 21,778                          | 764                          |
| <b>Total OPWC Loans</b>                   | <b>91,800</b>                 | <b>0</b>            | <b>5,403</b>       | <b>86,397</b>                   | <b>10,042</b>                |
| <b>Other Long-Term Liability:</b>         |                               |                     |                    |                                 |                              |
| Compensated Absences                      | 6,475,360                     | 516,074             | 395,522            | 6,595,912                       | 492,723                      |
| <b>Net Pension Liability:</b>             |                               |                     |                    |                                 |                              |
| OPERS                                     | 39,070,977                    | 16,289,019          | 0                  | 55,359,996                      | 0                            |
| STRS                                      | 3,306,603                     | 460,726             | 0                  | 3,767,329                       | 0                            |
| <b>Total Net Pension Liability</b>        | <b>42,377,580</b>             | <b>16,749,745</b>   | <b>0</b>           | <b>59,127,325</b>               | <b>0</b>                     |
| <b>Total Governmental Activities</b>      | <b>\$59,042,063</b>           | <b>\$19,069,853</b> | <b>\$1,345,179</b> | <b>\$76,766,737</b>             | <b>\$1,412,765</b>           |

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

|  | Balance<br>January 1,<br>2016 | Additions          | Reductions         | Balance<br>December 31,<br>2016 | Amount<br>Due in<br>One Year |
|--|-------------------------------|--------------------|--------------------|---------------------------------|------------------------------|
| <b>Business-Type Activities:</b>                     |                               |                    |                    |                                 |                              |
| <b>OWDA Loans:</b>                                   |                               |                    |                    |                                 |                              |
| <i>Medina County Sewer District:</i>                 |                               |                    |                    |                                 |                              |
| RRSD #390657   | \$68,023                      | \$0                | \$68,023           | \$0                             | \$0                          |
| Hinckley Wastewater Treatment                        | 624,305                       | 0                  | 624,305            | 0                               | 0                            |
| Marks Sewer  | 102,238                       | 0                  | 102,238            | 0                               | 0                            |
| Brunswick Rehabilitation                             | 74,683                        | 0                  | 74,683             | 0                               | 0                            |
| Hamilton   | 52,088                        | 0                  | 52,088             | 0                               | 0                            |
| Medina City Rehabilitation                           | 539,325                       | 0                  | 101,498            | 437,827                         | 104,586                      |
| Liverpool Treatment                                  | 16,983,272                    | 0                  | 2,013,307          | 14,969,965                      | 2,085,619                    |
| Plum Creek   | 750,119                       | 0                  | 104,271            | 645,848                         | 108,101                      |
| Route 252 Sewer                                      | 259,390                       | 0                  | 32,853             | 226,537                         | 34,162                       |
| Reservoir Sewer Replacement                          | 690,905                       | 0                  | 61,622             | 629,283                         | 63,992                       |
| Valley City Sanitary Pump Station Replacement        | 911,933                       | 0                  | 67,122             | 844,811                         | 69,903                       |
| Pumper Station Improvements                          | 44,675                        | 0                  | 44,675             | 0                               | 0                            |
| Brunswick Sanitary Sewer Replacement                 | 860,717                       | 0                  | 51,339             | 809,378                         | 53,460                       |
| Sanitary Sewer Replacement                           | 1,248,399                     | 0                  | 67,539             | 1,180,860                       | 70,343                       |
| Sanitary Sewer Improvements                          | 119,856                       | 0                  | 27,888             | 91,968                          | 29,229                       |
| Sewer Replacement and Rehabilitation                 | 1,278,478                     | 0                  | 59,092             | 1,219,386                       | 60,824                       |
| Rustic Hills Sanitary Sewers                         | 2,332,932                     | 0                  | 100,659            | 2,232,273                       | 103,977                      |
| Poe Road Sewer Extension and Marks Road Lift Station | 99,136                        | 0                  | 3,689              | 95,447                          | 3,813                        |
| RCP Trunk Sewer Relining                             | 233,015                       | 0                  | 20,866             | 212,149                         | 0                            |
| Sanitary Sewer Rehabilitation and Replacement        | 0                             | 503,104            | 0                  | 503,104                         | 0                            |
| <b>Total Medina County Sewer District</b>            | <b>27,273,489</b>             | <b>503,104</b>     | <b>3,677,757</b>   | <b>24,098,836</b>               | <b>2,788,009</b>             |
| <i>Medina County Water District:</i>                 |                               |                    |                    |                                 |                              |
| Route 162 Water Tower/Avon Lake                      | 965,824                       | 0                  | 154,138            | 811,686                         | 163,155                      |
| Route 162 Waterline                                  | 26,626                        | 0                  | 26,626             | 0                               | 0                            |
| Station, River, Grafton Roads                        | 80,589                        | 0                  | 80,589             | 0                               | 0                            |
| River Styx   | 6,721                         | 0                  | 6,721              | 0                               | 0                            |
| Ryan, Avon, Marks Roads                              | 132,308                       | 0                  | 87,171             | 45,137                          | 45,137                       |
| Stiegler and Crocker Roads                           | 144,754                       | 0                  | 95,371             | 49,383                          | 49,383                       |
| Lafayette Waterline Loop                             | 218,339                       | 0                  | 83,524             | 134,815                         | 88,945                       |
| Water System Expansion                               | 1,347,236                     | 0                  | 123,730            | 1,223,506                       | 129,538                      |
| Water Distribution System                            | 701,936                       | 0                  | 141,390            | 560,546                         | 149,491                      |
| Metzger Muntz and Sleepy Hollow                      | 368,374                       | 0                  | 58,982             | 309,392                         | 62,307                       |
| Northwest Storage                                    | 1,473,910                     | 0                  | 242,537            | 1,231,373                       | 253,276                      |
| Lester Wolff   | 547,785                       | 0                  | 70,368             | 477,417                         | 74,951                       |
| Spieth Road Waterline                                | 3,288,869                     | 0                  | 373,043            | 2,915,826                       | 391,431                      |
| Waterline and Pump Station                           | 1,353,836                     | 0                  | 154,708            | 1,199,128                       | 161,986                      |
| Remsen, Huffman, Hamlin Roads                        | 337,782                       | 0                  | 41,861             | 295,921                         | 43,831                       |
| Granger Tanks  | 486,246                       | 0                  | 61,679             | 424,567                         | 64,109                       |
| Water System Expansion                               | 2,107,197                     | 0                  | 207,349            | 1,899,848                       | 217,103                      |
| State Route 252 Waterline                            | 289,211                       | 0                  | 90,560             | 198,651                         | 96,282                       |
| Waterline Extensions                                 | 1,617,872                     | 0                  | 140,551            | 1,477,321                       | 146,803                      |
| Foskett/Station/Beck Roads Waterline                 | 715,146                       | 0                  | 62,128             | 653,018                         | 64,892                       |
| State Route 18 Waterline Relocation                  | 500,239                       | 0                  | 41,884             | 458,355                         | 43,512                       |
| Waterline Extensions                                 | 1,047,976                     | 0                  | 85,042             | 962,934                         | 88,921                       |
| Hinckley Township Storage and Water Tank             | 2,076,708                     | 0                  | 145,431            | 1,931,277                       | 151,306                      |
| Granger and Medina Townships Waterline               | 1,951,009                     | 0                  | 136,628            | 1,814,381                       | 142,148                      |
| Hinckley Township Waterline and Ledge Road Pump      | 1,831,803                     | 0                  | 123,421            | 1,708,382                       | 128,092                      |
| Chatham Township Waterlines                          | 2,446,477                     | 0                  | 164,451            | 2,282,026                       | 170,743                      |
| Water Meters and Meter Shop                          | 1,300,355                     | 0                  | 93,402             | 1,206,953                       | 97,710                       |
| Plum Creek Waterline                                 | 506,530                       | 0                  | 30,213             | 476,317                         | 31,461                       |
| Hinckley Waterline Phase 3                           | 1,016,833                     | 0                  | 61,711             | 955,122                         | 64,090                       |
| Westfield Center Water System Purchase               | 571,073                       | 0                  | 36,862             | 534,211                         | 38,209                       |
| Westfield Center Water Plant Improvement             | 3,292,484                     | 0                  | 107,681            | 3,184,803                       | 112,262                      |
| Hinckley Township Waterlines                         | 2,103,181                     | 142,842            | 91,364             | 2,154,659                       | 0                            |
| Fenn Pearl Waterline Relocation and Tank Painting    | 1,890,010                     | 177,660            | 0                  | 2,067,670                       | 0                            |
| Waterline Relocation and Route 162 Tower Painting    | 0                             | 858,354            | 0                  | 858,354                         | 0                            |
| <b>Total Medina County Water District</b>            | <b>36,745,239</b>             | <b>1,178,856</b>   | <b>3,421,116</b>   | <b>34,502,979</b>               | <b>3,271,074</b>             |
| <i>Medina County Solid Waste District:</i>           |                               |                    |                    |                                 |                              |
| MRF Equipment  | 676,783                       | 0                  | 55,560             | 621,223                         | 90,413                       |
| <b>Total OWDA Loans</b>                              | <b>\$64,695,511</b>           | <b>\$1,681,960</b> | <b>\$7,154,433</b> | <b>\$59,223,038</b>             | <b>\$6,149,496</b>           |

(continued)

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

|  | Balance<br>January 1,<br>2016 | Additions          | Reductions         | Balance<br>December 31,<br>2016 | Amount<br>Due in<br>One Year |
|--|-------------------------------|--------------------|--------------------|---------------------------------|------------------------------|
| <b>Business-Type Activities (continued):</b> |                               |                    |                    |                                 |                              |
| <b>OPWC Loans:</b>                           |                               |                    |                    |                                 |                              |
| <i>Medina County Sewer District:</i>         |                               |                    |                    |                                 |                              |
| Waterline Relocation                         | \$362,535                     | \$0                | \$36,254           | \$326,281                       | \$24,170                     |
| Sewer Rehabilitation                         | 369,000                       | 0                  | 27,675             | 341,325                         | 18,450                       |
| Sewer Rehabilitation and Replacement         | 0                             | 550,000            | 0                  | 550,000                         | 13,750                       |
| <i>Medina County Water District:</i>         |                               |                    |                    |                                 |                              |
| Water Loop                                   | 100,766                       | 0                  | 25,192             | 75,574                          | 16,794                       |
| <b>Total OPWC Loans</b>                      | <b>832,301</b>                | <b>550,000</b>     | <b>89,121</b>      | <b>1,293,180</b>                | <b>73,164</b>                |
| <b>Other Long-Term Liabilities:</b>          |                               |                    |                    |                                 |                              |
| <i>Medina County Water District:</i>         |                               |                    |                    |                                 |                              |
| Rural Lorain County Waterline Loan           | 111,178                       | 0                  | 18,024             | 93,154                          | 18,223                       |
| <i>All Districts:</i>                        |                               |                    |                    |                                 |                              |
| Compensated Absences Payable                 | 1,123,439                     | 128,991            | 173,318            | 1,079,112                       | 151,732                      |
| <b>Total Other Long-Term Liabilities</b>     | <b>1,234,617</b>              | <b>128,991</b>     | <b>191,342</b>     | <b>1,172,266</b>                | <b>169,955</b>               |
| <b>Net Pension Liability:</b>                |                               |                    |                    |                                 |                              |
| <i>Medina County Sewer District:</i>         |                               |                    |                    |                                 |                              |
| OPERS  | 4,883,872                     | 2,036,127          | 0                  | 6,919,999                       | 0                            |
| <i>Medina County Water District:</i>         |                               |                    |                    |                                 |                              |
| OPERS  | 488,387                       | 203,612            | 0                  | 691,999                         | 0                            |
| <b>Total Net Pension Liability</b>           | <b>5,372,259</b>              | <b>2,239,739</b>   | <b>0</b>           | <b>7,611,998</b>                | <b>0</b>                     |
| <b>Total Business-Type Activities</b>        | <b>\$72,134,688</b>           | <b>\$4,600,690</b> | <b>\$7,434,896</b> | <b>\$69,300,482</b>             | <b>\$6,392,615</b>           |

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. Special assessment bonds 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. Governmental OPWC loans will be paid out of the auto and gas fund. Compensated absences will be paid from the fund from which the employee is paid. These funds include the general, achievement center, ADAMH, auto and gas, child support enforcement agency, computer, community safety awareness, dog and kennel, DRETAC, drug enforcement, office for older adults, public assistance, real estate, safe communities, title IV-D, transportation program, sewer, water, and solid waste funds. There is no repayment schedule for the net pension liability; however, employer contributions are made from the same funds as compensated absences. See Note 26 for additional information related to the net pension liability.

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

During 2009, the County issued \$4,865,000 in general obligation refunding bonds at interest rates varying from 2 percent to 5 percent. Proceeds were used to refund \$3,670,000 of the outstanding county facilities improvements, prosecutor's renovations, and department of human services bonds to take advantage of lower interest rates. On December 31, 2016, \$1,350,000 of the defeased bonds are still outstanding. The bonds were issued at a \$53,505 premium and issuance costs were \$116,035.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

The term bonds for the general obligation refunding bonds were issued for a 20 year period with a final maturity at December 1, 2029. The bonds are being retired from the general obligation bond retirement fund.

The term portions of the 2009 general obligation refunding bonds are subject to mandatory redemption requirements. The term bonds maturing on December 1, 2020, 2022, 2024, and 2029, respectively, will be subject to mandatory redemption, pursuant to mandatory sinking fund requirements at a redemption price of 100 percent of the principal amount redeemed plus interest accrued to the redemption date, on December 1 in each of the years and in the principal amounts set forth as follows:

| Year                   | Issue            |                  |                  |                  |
|------------------------|------------------|------------------|------------------|------------------|
|                        | \$430,000        | \$460,000        | \$500,000        | \$370,000        |
| 2019                   | \$210,000        | \$0              | \$0              | \$0              |
| 2021                   | 0                | 225,000          | 0                | 0                |
| 2023                   | 0                | 0                | 245,000          | 0                |
| 2025                   | 0                | 0                | 0                | 70,000           |
| 2026                   | 0                | 0                | 0                | 70,000           |
| 2027                   | 0                | 0                | 0                | 75,000           |
| 2028                   | 0                | 0                | 0                | 75,000           |
|                        | \$210,000        | \$225,000        | \$245,000        | \$290,000        |
| <i>Stated Maturity</i> | <i>12/1/2020</i> | <i>12/1/2022</i> | <i>12/1/2024</i> | <i>12/1/2029</i> |

The remaining principal amount of the term bonds (\$220,000, \$235,000, \$255,000, and \$80,000) will mature at the stated maturity.

During 2012, the County issued \$1,499,918 in general obligation permanent improvement bonds consisting of serial, term, and capital appreciation bonds, which carry interest rates varying from 1.5 percent to 3 percent. Proceeds were used to fund various capital improvements within the County. The maturity amount of outstanding capital appreciation bonds at December 31, 2016 is \$100,000. The accretion recorded for 2016 was \$4,034, for a total outstanding bond liability of \$87,116 at December 31, 2016.

The term portions of the 2012 general obligation permanent improvement bonds are subject to mandatory redemption requirements. The term bonds maturing on December 1, 2023 and 2027, respectively, will be subject to mandatory redemption, pursuant to mandatory sinking fund requirements at a redemption price of 100 percent of the principal amount redeemed plus interest accrued to the redemption date, on December 1 in each of the years and in the principal amounts set forth as follows:

| Year                   | Issue            |                  |
|------------------------|------------------|------------------|
|                        | \$310,000        | \$460,000        |
| 2021                   | \$100,000        | \$0              |
| 2022                   | 105,000          | 0                |
| 2024                   | 0                | 110,000          |
| 2025                   | 0                | 115,000          |
| 2026                   | 0                | 115,000          |
|                        | \$205,000        | \$340,000        |
| <i>Stated Maturity</i> | <i>12/1/2023</i> | <i>12/1/2027</i> |

The remaining principal amount of the term bonds (\$105,000 and \$120,000) will mature at the stated maturity.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

During 2012, the County issued \$460,000 in general obligation refunding bonds at an interest rate of 1.5 percent. Proceeds were used to refund \$435,000 of the outstanding 2002 various improvement bonds to take advantage of lower interest rates. On December 31, 2016, \$95,000 of the defeased bonds are still outstanding. The bonds were issued at a \$9,181 premium.

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.

During 2015, the County issued \$5,400,000 in various purpose bonds at interest rates varying from 1 percent to 4 percent. Proceeds were used for energy conservation projects and sheriff's department systems upgrades. The bonds were issued at a \$247,383 premium and will mature in 2030.

During 2016, the County issued \$1,800,000 in various purpose bonds at interest rates varying from 1 percent to 2.35 percent. Proceeds were used for jail and tuckpointing projects. The bonds will mature in 2026.

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.

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$6,700,552 for various sewer and water projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates.

The balance of these loans is as follows:

|   | Balance<br>December 31,<br>2016 | Lines of Credit |
|---|---------------------------------|-----------------|
| <b>OWDA Loans Not Finalized:</b>                  |                                 |                 |
| <i>Medina County Sewer District:</i>              |                                 |                 |
| RCP Trunk Sewer Relining                          | \$212,149                       | \$233,015       |
| Sanitary Sewer Rehabilitation and Replacement     | 503,104                         | 503,104         |
|   | 715,253                         | 736,119         |
| <br><i>Medina County Water District:</i>          |                                 |                 |
| Hinckley Township Waterlines                      | 2,154,659                       | 2,410,000       |
| Fenn Pearl Waterline Relocation and Tank Painting | 2,067,670                       | 2,262,900       |
| Waterline Relocation and Route 162 Tower Painting | 858,354                         | 1,291,533       |
|   | 5,080,683                       | 5,964,433       |
| <br><b>Total OWDA Loans Not Finalized</b>         | <br>\$5,795,936                 | <br>\$6,700,552 |

The County has pledged future sewer revenues net of expenditures to repay OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2037. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loans are expected to require 292 percent of net revenues and 30 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$28,210,888. Principal and interest paid for the current year were \$4,571,333, total net revenues were \$1,564,426, and total revenues were \$15,039,728.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

The County has pledged future water revenues net of expenditures to repay OWDA and OPWC loans. These loans are payable solely from net revenues and are payable through 2035. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on these loans are expected to require 96 percent of net revenues and 46 percent of total revenues. The total principal and interest remaining to be paid on the loans is \$35,737,158. Principal and interest paid for the current year were \$4,767,180, total net revenues were \$4,989,588, and total revenues were \$10,375,915.

The County has pledged future solid waste revenues net of expenditures to repay an OWDA loan. This loan is payable solely from net revenues and is payable through 2022. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loan are expected to require 46 percent of net revenues and 1 percent of total revenues. The total principal and interest remaining to be paid on the loan is \$734,015. Principal and interest paid for the current year were \$92,115, total net revenues were \$198,736, and total revenues were \$6,455,847.

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

**Governmental Activities:**

|              | General Obligation Bonds |                    |                    |                  |                      |                 |
|--------------|--------------------------|--------------------|--------------------|------------------|----------------------|-----------------|
|              | Serial                   |                    | Term               |                  | Capital Appreciation |                 |
|              | Principal                | Interest           | Principal          | Interest         | Principal            | Interest        |
| 2017         | \$840,000                | \$283,962          | \$0                | \$0              | \$0                  | \$0             |
| 2018         | 785,000                  | 268,262            | 0                  | 0                | 0                    | 0               |
| 2019         | 505,000                  | 150,213            | 210,000            | 74,700           | 69,918               | 30,082          |
| 2020         | 625,000                  | 164,513            | 220,000            | 66,300           | 0                    | 0               |
| 2021         | 535,000                  | 130,987            | 325,000            | 79,050           | 0                    | 0               |
| 2022-2026    | 2,920,000                | 472,788            | 1,425,000          | 213,458          | 0                    | 0               |
| 2027-2030    | 1,470,000                | 139,450            | 350,000            | 25,455           | 0                    | 0               |
| <b>Total</b> | <b>\$7,680,000</b>       | <b>\$1,610,175</b> | <b>\$2,530,000</b> | <b>\$458,963</b> | <b>\$69,918</b>      | <b>\$30,082</b> |

|              | Special Assessment Bonds |                 | OPWC Loans      |
|--------------|--------------------------|-----------------|-----------------|
|              | Principal                | Interest        | Principal       |
| 2017         | \$70,000                 | \$20,445        | \$10,042        |
| 2018         | 70,000                   | 16,448          | 5,455           |
| 2019         | 75,000                   | 12,450          | 4,075           |
| 2020         | 80,000                   | 8,175           | 2,696           |
| 2021         | 30,000                   | 3,600           | 2,697           |
| 2022-2026    | 30,000                   | 1,800           | 13,481          |
| 2027-2031    | 0                        | 0               | 13,482          |
| 2032-2036    | 0                        | 0               | 13,482          |
| 2037-2041    | 0                        | 0               | 13,481          |
| 2042-2045    | 0                        | 0               | 7,506           |
| <b>Total</b> | <b>\$355,000</b>         | <b>\$62,918</b> | <b>\$86,397</b> |

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Business-Type Activities:**

|           | OWDA Loans          |                    | OPWC Loans         | Rural Lorain County<br>Waterline Loan |                |
|-----------|---------------------|--------------------|--------------------|---------------------------------------|----------------|
|           | Principal           | Interest           | Principal          | Principal                             | Interest       |
| 2017      | \$6,149,496         | \$1,867,965        | \$73,164           | \$18,223                              | \$1,859        |
| 2018      | 6,261,885           | 1,648,392          | 86,913             | 18,425                                | 1,454          |
| 2019      | 6,367,991           | 1,425,251          | 86,914             | 18,629                                | 1,044          |
| 2020      | 6,508,781           | 1,199,165          | 86,913             | 18,835                                | 630            |
| 2021      | 6,273,064           | 968,940            | 78,516             | 19,042                                | 211            |
| 2022-2026 | 16,931,814          | 2,240,399          | 350,595            | 0                                     | 0              |
| 2027-2031 | 3,667,753           | 517,261            | 314,340            | 0                                     | 0              |
| 2032-2036 | 1,266,318           | 94,406             | 202,075            | 0                                     | 0              |
| 2037      | 0                   | 0                  | 13,750             | 0                                     | 0              |
| Total     | <u>\$53,427,102</u> | <u>\$9,961,779</u> | <u>\$1,293,180</u> | <u>\$93,154</u>                       | <u>\$5,198</u> |

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

The effects of the debt limitations described above at December 31, 2016, are an overall debt margin of \$112,744,046 and a margin on unvoted debt of \$39,500,516.

**Note 16 – 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, 2016, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$52,210,000 was still outstanding.

**Note 17 – Contingent Liabilities**

**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.

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***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 18 – Solid Waste Central Processing Facility**

The County operates a solid waste central processing facility including a transfer station and class I and class IV compost facilities at 8700 Lake Road, Seville, Ohio. The facilities have been in operation since 1993 and are used by residents and businesses to dispose of solid waste, which is then transported to a commercial landfill outside of the County.

In accordance with Ohio Environmental Protection Agency regulations promulgated in the Ohio Administrative Code, the County annually provides the required financial assurance through the local government financial test for final closure of these facilities. Since the initiation of said regulations, the County completed the local government financial test and met the required financial assurances.

When using the local government financial test mechanism, the Ohio Environmental Protection Agency does not require a liability to be recognized provided the County meets the requirements of the financial test. Further, the County has no plan to close or move the facility. Therefore, no liability is recognized (actual or contingent) in the accompanying financial statements, for the cost to perform and complete central processing and class I compost facilities closure activities.

**Note 19 – Joint Venture**

***Medina County Emergency Management Agency***

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 2016, the County contributed \$63,675 to the Agency. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

***Medina-Lorain Water Consortium***

The County is a member of the Medina-Lorain Water Consortium (the Consortium), which is a joint venture between the City of Avon Lake, the Rural Lorain County Water Authority, Medina County and the City of Medina. The Consortium was created in 1999 for the purpose of construction, operation and maintenance of a water transmission line to serve the members of the Consortium, and for the purpose of bulk water delivery from the City of Avon Lake. There is an ongoing financial responsibility for all parties for the maintenance and repair of the project. The Consortium is governed by representatives of the member parties. The City of Avon Lake serves as the fiscal agent for the Consortium. As of December 31, 2016, the County's equity



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interest in the Consortium was \$5,889,875, which represents 28.57 percent of the total equity in the Consortium. The Consortium is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. Financial information can be obtained from Joe Newlin, City of Avon Lake Finance Director, 150 Avon Beldon Road, Avon Lake, Ohio 44012.

**Note 20 – Jointly Governed Organizations**

***Northeast Ohio Areawide Coordinating Agency (NOACA)***

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 45 members including the three Medina County Commissioners. The Board exercises total control over the operation of the agency including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2016, the County contributed \$58,633 to NOACA.

***Medina County Family First Council***

The mission of the Medina County Family First Council (Council) is dedicated to strengthening the Medina County community by coordinating and supporting health, human, and social services. The Council is made up of approximately 42 individuals from various organizations including 10 from the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2016, the County did not contribute to the Council.

***North East Ohio Network (NEON)***

NEON is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne, Richland and Stark Counties. NEON operation is controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2016, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants. (See Note 6 for information on the County's cash balance on hand at NEON).

***Medina County Council of Governments on Drug Enforcement***

The Medina County Council of Governments on Drug Enforcement was formed to provide the necessary planning, cooperation, direction, and administration to help combat drug abuse and illegal drug trafficking and related crimes within the County. The Council is comprised of multiple levels of government within the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The governing board consists of two County commissioners, one representative from the cities of Brunswick, Medina, and Wadsworth, one village representative chosen by a caucus of the villages, and three township representatives chosen by a caucus of the townships. The governing board's duties are to adopt and amend bylaws, propose and initiate studies and polices, resolve questions, make an annual report, review and amend the Council's budget, and approve the employment and termination of the Council's staff. The Council also has an operating board, which consists of the County sheriff, the

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chiefs of police from the cities of Brunswick, Medina, and Wadsworth, one village chief of police chosen by a caucus of all village chiefs of police, and two township chiefs of police chosen by a caucus of all township chiefs of police. The operating board's duties are to approve studies and plans for activities related to the Council, handle routine matters and expenditures within the authorized budget, submit minutes of its proceedings to the governing board, appoint special committees, propose a budget to the governing board, submit recommendations to employ or terminate staff to the governing board, and handle disciplinary matters. During 2016, the County did not contribute any funding to the Council.

**Note 21 – Risk Sharing Pool**

The County Risk Sharing Authority, Incorporated, (CORSA) is a risk sharing pool made up of 65 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 CORSA 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 2016 was \$454,215.

**Note 22 – Related Organizations**

***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 2016.

***Medina Metropolitan Housing Authority***

The Medina Metropolitan Housing Authority (“MMHA”) is a legally separate body politic. The majority of the MMHA board is appointed by Medina County. The MMHA board is composed of five representatives who include: one member appointed by the Medina County Court of Common Pleas Judge; one member appointed by the Medina County Probate Court Judge; one member appointed by the Medina County Commissioners; and two members appointed by the Mayor of the City of Brunswick. The County is not able to impose its will on the MMHA and no financial benefit and/or burden relationship exists. The MMHA is responsible for approving its own budget, appointing personnel and accounting and finance related activities. The general purpose of the MMHA is to provide decent, safe, and sanitary housing for qualified persons within the County. During 2016, the County contributed \$10,000 to the operation of the MMHA.

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**Note 23 – Interfund Activity**

***Interfund Balances***

During 2016, the general fund had an interfund receivable in the amount of \$765,611. \$727,060 represents advances to offset deficit cash. The remaining balance of \$38,551 in the general and \$116,685 in other 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.

| Payable                  | Receivable       |                      |                                |                                       | Total            |
|--------------------------|------------------|----------------------|--------------------------------|---------------------------------------|------------------|
|                          | General          | Public<br>Assistance | Other<br>Governmental<br>Funds | Medina<br>County<br>Sewer<br>District |                  |
| General                  | \$0              | \$0                  | \$4,236                        | \$1,554                               | \$5,790          |
| Achievement Center       | 0                | 0                    | 9,934                          | 1,131                                 | 11,065           |
| Public Assistance        | 13,934           | 0                    | 40,044                         | 0                                     | 53,978           |
| Other Governmental Funds | 751,677          | 14,641               | 44,312                         | 833                                   | 811,463          |
| <b>Total</b>             | <b>\$765,611</b> | <b>\$14,641</b>      | <b>\$98,526</b>                | <b>\$3,518</b>                        | <b>\$882,296</b> |

***Interfund Transfers***

During 2016, the general fund transferred \$1,200,037 to the public assistance fund and \$646,753 to other governmental funds. Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to repay another fund for that fund's share of project expenditures; and to return money to the fund from which it was originally provided once a project is completed.

**Note 24 – Significant Commitments**

***Contractual Commitments***

At December 31, 2016, the County had contractual commitments relating to the Liverpool Digester Project and Facilities Repair and Restoration with total commitments of \$35,231,522 and \$621,900 with \$35,231,522 and \$621,900 remaining, respectively.

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***Encumbrances***

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

|                                       |                            |
|---------------------------------------|----------------------------|
| <b><i>Governmental Funds:</i></b>     |                            |
| General                               | \$822,311                  |
| Achievement Center                    | 1,007,844                  |
| Public Assistance                     | 310,028                    |
| Other Governmental Funds              | 2,514,605                  |
| <b><i>Enterprise Funds:</i></b>       |                            |
| Sewer                                 | 2,686,716                  |
| Water                                 | 2,667,675                  |
| Solid Waste                           | 679,046                    |
| <b><i>Internal Service Funds:</i></b> |                            |
| Self Insurance                        | 1,195                      |
| Workers' Compensation                 | 28,787                     |
| <b>Total</b>                          | <u><u>\$10,718,207</u></u> |

**Note 25 – Fund Balances**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are as follows:

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| Fund Balances                         | General            | Achievement<br>Center | School<br>Sales Tax | Public<br>Assistance | Other<br>Governmental | Total               |
|---------------------------------------|--------------------|-----------------------|---------------------|----------------------|-----------------------|---------------------|
| <b><u>Nonspendable:</u></b>           |                    |                       |                     |                      |                       |                     |
| Inventory                             | \$99,563           | \$91,876              | \$0                 | \$0                  | \$487,096             | \$678,535           |
| Unclaimed Funds                       | 64,717             | 0                     | 0                   | 0                    | 0                     | 64,717              |
| <b>Total Nonspendable</b>             | <b>164,280</b>     | <b>91,876</b>         | <b>0</b>            | <b>0</b>             | <b>487,096</b>        | <b>743,252</b>      |
| <b><u>Restricted for:</u></b>         |                    |                       |                     |                      |                       |                     |
| Developmentally Disabled Education    | 0                  | 22,192,741            | 0                   | 0                    | 0                     | 22,192,741          |
| County Schools Permanent Improvements | 0                  | 0                     | 1,984,040           | 0                    | 0                     | 1,984,040           |
| Public Assistance                     | 0                  | 0                     | 0                   | 768,060              | 0                     | 768,060             |
| ADAMH Operations                      | 0                  | 0                     | 0                   | 0                    | 5,937,894             | 5,937,894           |
| Road and Bridge Repairs               | 0                  | 0                     | 0                   | 0                    | 5,988,419             | 5,988,419           |
| Child Support Enforcement             | 0                  | 0                     | 0                   | 0                    | 116,058               | 116,058             |
| Children's Services                   | 0                  | 0                     | 0                   | 0                    | 193,546               | 193,546             |
| Community Development                 | 0                  | 0                     | 0                   | 0                    | 147,157               | 147,157             |
| Community Safety Awareness            | 0                  | 0                     | 0                   | 0                    | 636,639               | 636,639             |
| Computer Upgrades                     | 0                  | 0                     | 0                   | 0                    | 429,475               | 429,475             |
| County Home Operations                | 0                  | 0                     | 0                   | 0                    | 785,531               | 785,531             |
| Courthouse Security                   | 0                  | 0                     | 0                   | 0                    | 1,043,046             | 1,043,046           |
| Ditch Maintenance                     | 0                  | 0                     | 0                   | 0                    | 6,684,447             | 6,684,447           |
| Dog and Kennel Operations             | 0                  | 0                     | 0                   | 0                    | 224,870               | 224,870             |
| Delinquent Tax Collections            | 0                  | 0                     | 0                   | 0                    | 311,249               | 311,249             |
| Drug Enforcement                      | 0                  | 0                     | 0                   | 0                    | 859,085               | 859,085             |
| County Provided Legal Defense         | 0                  | 0                     | 0                   | 0                    | 121,226               | 121,226             |
| Detention Center Donation Collections | 0                  | 0                     | 0                   | 0                    | 2,715                 | 2,715               |
| Senior Citizen Programs               | 0                  | 0                     | 0                   | 0                    | 19,825                | 19,825              |
| Ohio Criminal Justice Service         | 0                  | 0                     | 0                   | 0                    | 129,490               | 129,490             |
| Port Authority                        | 0                  | 0                     | 0                   | 0                    | 39,841                | 39,841              |
| Real Estate Appraisals                | 0                  | 0                     | 0                   | 0                    | 5,332,073             | 5,332,073           |
| Revolving Loan                        | 0                  | 0                     | 0                   | 0                    | 329,122               | 329,122             |
| Shelter Care and Youth Services       | 0                  | 0                     | 0                   | 0                    | 597,591               | 597,591             |
| Sheriff Donations                     | 0                  | 0                     | 0                   | 0                    | 74,002                | 74,002              |
| Transportation Program                | 0                  | 0                     | 0                   | 0                    | 72,415                | 72,415              |
| Transportation Improvement            | 0                  | 0                     | 0                   | 0                    | 372,449               | 372,449             |
| Victim Assistance                     | 0                  | 0                     | 0                   | 0                    | 763                   | 763                 |
| Background Checks                     | 0                  | 0                     | 0                   | 0                    | 50,954                | 50,954              |
| Workforce Development                 | 0                  | 0                     | 0                   | 0                    | 109,830               | 109,830             |
| Capital Improvements                  | 0                  | 0                     | 0                   | 0                    | 605,841               | 605,841             |
| Debt Retirement                       | 0                  | 0                     | 0                   | 0                    | 37,810                | 37,810              |
| Other Purposes                        | 142,287            | 0                     | 0                   | 0                    | 1                     | 142,288             |
| <b>Total Restricted</b>               | <b>142,287</b>     | <b>22,192,741</b>     | <b>1,984,040</b>    | <b>768,060</b>       | <b>31,253,364</b>     | <b>56,340,492</b>   |
| <b><u>Assigned to:</u></b>            |                    |                       |                     |                      |                       |                     |
| Achievement Center Construction       | 0                  | 0                     | 0                   | 0                    | 304,655               | 304,655             |
| Purchases on Order                    | 361,869            | 0                     | 0                   | 0                    | 0                     | 361,869             |
| <b>Total Assigned</b>                 | <b>361,869</b>     | <b>0</b>              | <b>0</b>            | <b>0</b>             | <b>304,655</b>        | <b>666,524</b>      |
| Unassigned (Deficit)                  | 9,300,556          | 0                     | 0                   | 0                    | (639,862)             | 8,660,694           |
| <b>Total Fund Balances</b>            | <b>\$9,968,992</b> | <b>\$22,284,617</b>   | <b>\$1,984,040</b>  | <b>\$768,060</b>     | <b>\$31,405,253</b>   | <b>\$66,410,962</b> |

**Note 26 – Defined Benefit Pension Plans**

***Net Pension Liability***

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions are provided to an employee – on a deferred-payment basis – as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

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The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

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| <b>Group A</b><br>Eligible to retire prior to<br>January 7, 2013 or five years<br>after January 7, 2013                               | <b>Group B</b><br>20 years of service credit prior to<br>January 7, 2013 or eligible to retire<br>ten years after January 7, 2013     | <b>Group C</b><br>Members not in other Groups<br>and members hired on or after<br>January 7, 2013                                     |
|---|---|---|
| <b>State and Local</b>  | <b>State and Local</b>  | <b>State and Local</b>  |
| <b>Age and Service Requirements:</b><br>Age 60 with 60 months of service credit<br>or Age 55 with 25 years of service credit          | <b>Age and Service Requirements:</b><br>Age 60 with 60 months of service credit<br>or Age 55 with 25 years of service credit          | <b>Age and Service Requirements:</b><br>Age 57 with 25 years of service credit<br>or Age 62 with 5 years of service credit            |
| <b>Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 30 years and 2.5%<br>for service years in excess of 30 | <b>Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 30 years and 2.5%<br>for service years in excess of 30 | <b>Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 35 years and 2.5%<br>for service years in excess of 35 |
| <b>Law Enforcement</b>  | <b>Law Enforcement</b>  | <b>Law Enforcement</b>  |
| <b>Age and Service Requirements:</b><br>Age 52 with 15 years of service credit  | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit<br>or Age 52 with 15 years of service credit           | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit<br>or Age 56 with 15 years of service credit           |
| <b>Formula:</b><br>2.5% of FAS multiplied by years of<br>service for the first 25 years and 2.1%<br>for service years in excess of 25 | <b>Formula:</b><br>2.5% of FAS multiplied by years of<br>service for the first 25 years and 2.1%<br>for service years in excess of 25 | <b>Formula:</b><br>2.5% of FAS multiplied by years of<br>service for the first 25 years and 2.1%<br>for service years in excess of 25 |

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

|  | State<br>and Local | Law<br>Enforcement |
|--|--------------------|--------------------|
| <b>2016 Statutory Maximum Contribution Rates</b> |                    |                    |
| Employer   | 14.0 %             | 18.1 %             |
| Employee   | 10.0 %             | *                  |
| <b>2016 Actual Contribution Rates</b>            |                    |                    |
| Employer:  |                    |                    |
| Pension  | 12.0 %             | 16.1 %             |
| Post-employment Health Care Benefits             | 2.0                | 2.0                |
| Total Employer                                   | 14.0 %             | 18.1 %             |
| Employee   | 10.0 %             | 13.0 %             |

\* This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$5,786,236 for 2016. Of this amount, \$195,214 is reported as an intergovernmental payable.

***Plan Description – State Teachers Retirement System (STRS)***

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11.5 percent of the 13 percent member rate goes to the DC Plan and the remaining 1.5 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal year 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$168,255 for fiscal year 2016. Of this amount \$5,411 is reported as an intergovernmental payable.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability for OPERS was measured as of December 31, 2015, and the net pension liability for STRS was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

|  | OPERS               | STRS                | Total        |
|--|---------------------|---------------------|--------------|
| Proportion of the Net Pension Liability:         |                     |                     |              |
| Current Measurement Date                         | 0.36355319%         | 0.01125483%         |              |
| Prior Measurement Date                           | 0.36848357%         | 0.01196438%         |              |
| Change in Proportionate Share                    | <u>-0.00493038%</u> | <u>-0.00070955%</u> |              |
| Proportionate Share of the Net Pension Liability | \$62,971,995        | \$3,767,328         | \$66,739,323 |
| Pension Expense                                  | \$8,661,564         | \$243,863           | \$8,905,427  |

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | OPERS               | STRS             | Total               |
|---|---------------------|------------------|---------------------|
| <b>Deferred Outflows of Resources</b>   |                     |                  |                     |
| Differences between expected and actual experience  | \$0                 | \$152,218        | \$152,218           |
| Net difference between projected and actual earnings on pension plan investments                            | 18,509,833          | 312,790          | 18,822,623          |
| Changes in proportion and differences between County contributions and proportionate share of contributions | 0                   | 17,662           | 17,662              |
| County contributions subsequent to the measurement date   | <u>5,786,236</u>    | <u>89,926</u>    | <u>5,876,162</u>    |
| Total Deferred Outflows of Resources  | <u>\$24,296,069</u> | <u>\$572,596</u> | <u>\$24,868,665</u> |
| <b>Deferred Inflows of Resources</b>  |                     |                  |                     |
| Differences between expected and actual experience  | \$1,216,741         | \$0              | \$1,216,741         |
| Changes in proportion and differences between County contributions and proportionate share of contributions | <u>392,347</u>      | <u>163,534</u>   | <u>555,881</u>      |
| Total Deferred Inflows of Resources   | <u>\$1,609,088</u>  | <u>\$163,534</u> | <u>\$1,772,622</u>  |

The \$5,876,162 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

|                          | OPERS               | STRS             | Total               |
|--------------------------|---------------------|------------------|---------------------|
| Year Ending December 31: |                     |                  |                     |
| 2017                     | \$3,867,250         | \$38,629         | \$3,905,879         |
| 2018                     | 4,163,219           | 38,629           | 4,201,848           |
| 2019                     | 4,681,496           | 158,653          | 4,840,149           |
| 2020                     | <u>4,188,780</u>    | <u>83,225</u>    | <u>4,272,005</u>    |
| Total                    | <u>\$16,900,745</u> | <u>\$319,136</u> | <u>\$17,219,881</u> |

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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**Actuarial Assumptions – OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuations are presented as follows:

|   |  |
|---|--|
| Wage Inflation  | 3.75 percent   |
| Future Salary Increases, including inflation COLA or Ad Hoc COLA: | 4.25 to 10.05 percent including wage inflation           |
| Pre-January 7, 2013 Retirees                                      | 3 percent, simple  |
| Post-January 7, 2013 Retirees                                     | 3 percent, simple through 2018, then 2.8 percent, simple |
| Investment Rate of Return   | 8 percent  |
| Actuarial Cost Method   | Individual Entry Age                                     |

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

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OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table that follows displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

| Asset Class            | Target<br>Allocation | Weighted Average<br>Long-Term Expected<br>Real Rate of Return<br>(Arithmetic) |
|------------------------|----------------------|---|
| Fixed Income           | 23.00 %              | 2.31 %  |
| Domestic Equities      | 20.70                | 5.84  |
| Real Estate            | 10.00                | 4.25  |
| Private Equity         | 10.00                | 9.25  |
| International Equities | 18.30                | 7.40  |
| Other investments      | 18.00                | 4.59  |
| <b>Total</b>           | <b>100.00 %</b>      | <b>5.27 %</b>   |

**Discount Rate** The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

|   | 1% Decrease<br>(7.00%) | Current<br>Discount Rate<br>(8.00%) | 1% Increase<br>(9.00%) |
|---|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net pension liability | \$100,329,774          | \$62,971,995                        | \$31,461,893           |

**Changes Between Measurement Date and Report Date**

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

**Actuarial Assumptions – STRS**

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                      |   |
|--------------------------------------|---|
| Inflation                            | 2.75 percent  |
| Projected salary increases           | 12.25 percent at age 20 to 2.75 percent at age 70   |
| Investment Rate of Return            | 7.75 percent, net of investment expenses, including inflation   |
| Cost-of-Living Adjustments<br>(COLA) | 2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date. |

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022 – Scale AA) for Males and Females. Males’ ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

STRS’ investment consultant develops best estimates for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

| Asset Class          | Target Allocation | Long-Term Expected Rate of Return * |
|----------------------|-------------------|-------------------------------------|
| Domestic Equity      | 31.00 %           | 8.00 %                              |
| International Equity | 26.00             | 7.85                                |
| Alternatives         | 14.00             | 8.00                                |
| Fixed Income         | 18.00             | 3.75                                |
| Real Estate          | 10.00             | 6.75                                |
| Liquidity Reserves   | 1.00              | 3.00                                |
| <b>Total</b>         | <b>100.00 %</b>   | <b>7.61 %</b>                       |

\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.5 percent and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and therefore is not a weighted average return of the individual assets classes.

**Discount Rate** The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are excluded. Based on those assumptions, STRS’ fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

|   | 1% Decrease<br>(6.75%) | Current<br>Discount Rate<br>(7.75%) | 1% Increase<br>(8.75%) |
|---|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net pension liability | \$5,006,477            | \$3,767,328                         | \$2,722,038            |

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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**Note 27 – Postemployment Benefits**

***Ohio Public Employees Retirement System***

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintained two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which funded multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

At the beginning of 2016, OPERS maintained three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust (401(h) Trust) and the 115 Health Care Trust (115 Trust), worked together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. Each year, the OPERS Board of Trustees determines the portion of the employer contributions rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both the Traditional Pension and Combined plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust that provides funding for a Retiree Medical Account (RMA) for Member-Directed Plan members. The employer contribution as a percentage of covered payroll deposited to the RMAs for 2016 was 4.0 percent.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statements of Changes in Fiduciary Net Position for the year ended December 31, 2016, will reflect a partial year of activity in the 401(h) Trust and VEBA Trust prior to the termination of these trusts as of end of business day June 30, 2016, and the assets and liabilities, or net position, of these trusts being consolidated into the 115 Trust on July 1, 2016.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2016, 2015, and 2014 was \$937,395, \$882,579, and \$880,151, respectively. For 2016, 96.63 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

***State Teachers Retirement System***

Plan Description – The State Teachers Retirement System of Ohio (STRS Ohio) administers a cost-sharing multiple employer defined benefit Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio, which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2016, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal year ended June 30, 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal year ended June 30, 2014, one percent of covered payroll was allocated to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2016, 2015 and 2014 were \$0, \$0, and \$5,763, respectively. The full amount has been contributed for 2016, 2015 and 2014.

**Medina County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Three Years (1) \**

|   | 2016         | 2015         | 2014         |
|---|--------------|--------------|--------------|
| County's Proportion of the Net Pension Liability  | 0.36355319%  | 0.36848357%  | 0.36848357%  |
| County's Proportionate Share of the Net Pension Liability   | \$62,971,995 | \$44,443,236 | \$43,439,412 |
| County's Covered Payroll  | \$44,007,398 | \$44,007,573 | \$44,078,988 |
| County's Proportionate Share of the Net Pension Liability<br>as a Percentage of its Covered Payroll | 143.09%      | 100.99%      | 98.55%       |
| Plan Fiduciary Net Position as a Percentage<br>of the Total Pension Liability                       | 81.08%       | 86.45%       | 86.36%       |

(1) Although this schedule is intended to show information for ten years, information prior to 2014 is not available. An additional column will be added each year.

\* Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.



**Medina County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*State Teachers Retirement System of Ohio*  
*Last Four Fiscal Years (1) \**

|   | 2016        | 2015        | 2014        | 2013        |
|---|-------------|-------------|-------------|-------------|
| County's Proportion of the Net Pension Liability  | 0.01125483% | 0.01196438% | 0.01186141% | 0.01186141% |
| County's Proportionate Share of the Net Pension Liability   | \$3,767,328 | \$3,306,603 | \$2,885,105 | \$3,436,719 |
| County's Covered Payroll  | \$1,184,221 | \$1,248,283 | \$1,305,132 | \$1,081,031 |
| County's Proportionate Share of the Net Pension Liability<br>as a Percentage of its Covered Payroll | 318.13%     | 264.89%     | 221.06%     | 317.91%     |
| Plan Fiduciary Net Position as a Percentage<br>of the Total Pension Liability                       | 66.80%      | 72.10%      | 74.70%      | 69.30%      |

(1) Although this schedule is intended to show information for ten years, information prior to 2013 is not available. An additional column will be added each year.

\* Amounts presented for each year were determined as of the County's measurement date, which is June 30th.

**Medina County, Ohio**  
*Required Supplementary Information*  
*Schedule of County Contributions*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Four Years (1)*

|   | <u>2016</u>        | <u>2015</u>        | <u>2014</u>        | <u>2013</u>        |
|---|--------------------|--------------------|--------------------|--------------------|
| Contractually Required Contribution                                     | \$5,786,236        | \$5,442,975        | \$5,429,807        | \$5,871,475        |
| Contributions in Relation to the<br>Contractually Required Contribution | <u>(5,786,236)</u> | <u>(5,442,975)</u> | <u>(5,429,807)</u> | <u>(5,871,475)</u> |
| Contribution Deficiency (Excess)  | <u>\$0</u>         | <u>\$0</u>         | <u>\$0</u>         | <u>\$0</u>         |
| County Covered Payroll  | \$46,736,353       | \$44,007,398       | \$44,007,573       | \$44,078,988       |
| Contributions as a Percentage of Covered Payroll                        | 12.38%             | 12.37%             | 12.34%             | 13.32%             |

(1) Although this schedule is intended to show information for ten years, information prior to 2013 is not available. An additional column will be added each year.

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**Medina County, Ohio**  
*Required Supplementary Information*  
*Schedule of County Contributions*  
*State Teachers Retirement System of Ohio*  
*Last Ten Years*

|   | <u>2016</u>      | <u>2015</u>      | <u>2014</u>      | <u>2013</u>      |
|---|------------------|------------------|------------------|------------------|
| Contractually Required Contribution                                     | \$168,255        | \$169,482        | \$169,667        | \$140,534        |
| Contributions in Relation to the<br>Contractually Required Contribution | <u>(168,255)</u> | <u>(169,482)</u> | <u>(169,667)</u> | <u>(140,534)</u> |
| Contribution Deficiency (Excess)  | <u>\$0</u>       | <u>\$0</u>       | <u>\$0</u>       | <u>\$0</u>       |
| County Covered Payroll  | \$1,201,821      | \$1,210,588      | \$1,252,829      | \$1,081,031      |
| Contributions as a Percentage of Covered Payroll                        | 14.00%           | 14.00%           | 13.54%           | 13.00%           |

| 2012        | 2011        | 2010        | 2009        | 2008        | 2007        |
|-------------|-------------|-------------|-------------|-------------|-------------|
| \$132,372   | \$155,901   | \$163,065   | \$159,150   | \$153,853   | \$151,981   |
| (132,372)   | (155,901)   | (163,065)   | (159,150)   | (153,853)   | (151,981)   |
| \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| \$1,018,246 | \$1,199,238 | \$1,254,346 | \$1,224,231 | \$1,183,485 | \$1,169,085 |
| 13.00%      | 13.00%      | 13.00%      | 13.00%      | 13.00%      | 13.00%      |

**Combining and Individual Fund  
Statements and Schedules**

## Fund Descriptions - Nonmajor Governmental Funds

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### *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 and report restricted 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 and report restricted 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 and report receipts of Federal and State grants as well as the restricted revenue and expenditures incurred in the processing and enforcement of court ordered child support payments.

*Children's Services Fund* – To account for and report revenue from the State government and expenditures restricted 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 and report restricted revenue from the Federal government and expenditures as prescribed under the Community Development Block Grant Program.

*Community Housing Improvement Fund* – To account for and report local, State and Federal restricted monies used for the assistance of qualified individuals.

*Community Oriented Policing Services Fund* – To account for and report restricted State monies collected and expensed for services through the Sheriff's Office.

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

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

*County Home Fund* – To account for and report restricted taxes and donation monies received for the operation of the County Home.

*Courthouse Security Fund* – To account for and report restricted charges for services and grant monies received to upgrade courtroom security.

*Ditch Maintenance Fund* – To account for and report restricted 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 and report the sale of dog tags and fine collections restricted for the dog warden's operations.

(continued)

## Fund Descriptions - Nonmajor Governmental Funds (continued)

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### *Nonmajor Special Revenue Funds (continued)*

*DRETAC Fund* – To account for and report five percent of all restricted 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 and report the operations of the County's drug education and enforcement activities. Restricted revenue sources are a County-wide property tax levy and Federal and State grants.

*Indigent Guardianship Fund* – To account for and report the restricted charges for service used for the defense of persons unable to provide their own defense.

*Juvenile Detention Center Donations Fund* – To account for and report the restricted charges for services donated for use by the Detention Center for programs and expenditures.

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

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

*Ohio Criminal Justice Service Fund* – To account for and report restricted State monies used for the development of policies and professional training related to the areas of domestic violence and enforcement of protection orders pursuant to Ohio criminal and civil law.

*Port Authority Fund* – To account for and report the restricted monies used for revenue and expenditures incurred by the County Port Authority.

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

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

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

*Shelter Care and Youth Services Fund* – To account for and report restricted 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 and report the restricted monies donated for use by the Sheriff's Office and the Jail.

*Title IV-D Fund* – To account for and report restricted court costs expended on specific charges associated with the Juvenile Court.

(continued)



## **Fund Descriptions - Nonmajor Governmental Funds (continued)**

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### ***Nonmajor Special Revenue Funds (continued)***

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

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

*Victim Assistance Fund* – To account for and report restricted grant monies received to be used to assist victims of crimes and provide awareness of help available to these families.

*Webcheck Program Fund* – To account for and report the restricted charges for services collected and expensed for background checks through the Sheriff's Office.

*Workforce Development Fund* – To account for and report local, State and Federal restricted 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 and report restricted 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 and report the restricted collection of special assessments levied against benefited properties for the payment of special assessment bonds and related interest costs.

### ***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 and report assigned financing and construction of a new school for the mentally challenged and developmentally disabled.

*County Capital Improvements Fund* – To account for and report the Federal grants and the acquisition and renovation of County buildings as well as to reflect the restricted costs associated with various miscellaneous capital improvements.

*State Issue II Fund* – To account for and report restricted 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.

*Highway ODOT Fund* – To account for and report Ohio Department of Transportation (ODOT) grants restricted for the construction of highways.

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2016*

|   | Nonmajor<br>Special<br>Revenue<br>Funds | Nonmajor<br>Debt<br>Service<br>Funds | Nonmajor<br>Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|---|--------------------------------------|--|--|
| <b>Assets</b>   |   |                                      |  |  |
| Equity in Pooled Cash and Cash Equivalents                                    | \$30,161,840                            | \$37,810                             | \$931,184                                | \$31,130,834                               |
| Cash and Cash Equivalents In Segregated Accounts                              | 7,558                                   | 0                                    | 0  | 7,558                                      |
| Materials and Supplies Inventory  | 487,096                                 | 0                                    | 0  | 487,096                                    |
| Accounts Receivable   | 72,173                                  | 0                                    | 0  | 72,173                                     |
| Intergovernmental Receivable  | 4,172,690                               | 27,416                               | 0  | 4,200,106                                  |
| Interfund Receivable  | 98,526                                  | 0                                    | 0  | 98,526                                     |
| Property Taxes Receivable   | 2,218,140                               | 403,437                              | 0  | 2,621,577                                  |
| Special Assessments Receivable  | 17,496                                  | 4,085,880                            | 0  | 4,103,376                                  |
| Loans Receivable  | 150,847                                 | 0                                    | 0  | 150,847                                    |
| <i>Total Assets</i>   | <u>\$37,386,366</u>                     | <u>\$4,554,543</u>                   | <u>\$931,184</u>                         | <u>\$42,872,093</u>                        |
| <b>Liabilities</b>  |   |                                      |  |  |
| Accounts Payable  | \$456,574                               | \$0                                  | \$19,302                                 | \$475,876                                  |
| Contracts Payable   | 112,000                                 | 0                                    | 1,386                                    | 113,386                                    |
| Accrued Wages and Benefits  | 260,346                                 | 0                                    | 0  | 260,346                                    |
| Interfund Payable   | 371,926                                 | 439,537                              | 0  | 811,463                                    |
| Intergovernmental Payable   | 327,171                                 | 0                                    | 0  | 327,171                                    |
| <i>Total Liabilities</i>  | <u>1,528,017</u>                        | <u>439,537</u>                       | <u>20,688</u>                            | <u>1,988,242</u>                           |
| <b>Deferred Inflows of Resources</b>  |   |                                      |  |  |
| Property Taxes  | 2,174,863                               | 395,872                              | 0  | 2,570,735                                  |
| Unavailable Revenue   | 2,787,002                               | 4,120,861                            | 0  | 6,907,863                                  |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>4,961,865</u>                        | <u>4,516,733</u>                     | <u>0</u>                                 | <u>9,478,598</u>                           |
| <b>Fund Balances</b>  |   |                                      |  |  |
| Nonspendable  | 487,096                                 | 0                                    | 0  | 487,096                                    |
| Restricted  | 30,609,713                              | 37,810                               | 605,841                                  | 31,253,364                                 |
| Assigned  | 0                                       | 0                                    | 304,655                                  | 304,655                                    |
| Unassigned (Deficit)  | (200,325)                               | (439,537)                            | 0  | (639,862)                                  |
| <i>Total Fund Balances (Deficit)</i>  | <u>30,896,484</u>                       | <u>(401,727)</u>                     | <u>910,496</u>                           | <u>31,405,253</u>                          |
| <i>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</i> | <u>\$37,386,366</u>                     | <u>\$4,554,543</u>                   | <u>\$931,184</u>                         | <u>\$42,872,093</u>                        |

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2016*

|   | Nonmajor<br>Special<br>Revenue<br>Funds | Nonmajor<br>Debt<br>Service<br>Funds | Nonmajor<br>Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|---|--------------------------------------|--|--|
| <b>Revenues</b>                                     |   |                                      |  |  |
| Property Taxes                                      | \$2,518,993                             | \$701,034                            | \$0                                      | \$3,220,027                                |
| Charges for Services                                | 5,825,171                               | 0                                    | 0  | 5,825,171                                  |
| Fines and Forfeitures                               | 49,185                                  | 0                                    | 0  | 49,185                                     |
| Intergovernmental                                   | 20,883,445                              | 62,655                               | 2,065,443                                | 23,011,543                                 |
| Special Assessments                                 | 474,981                                 | 83,678                               | 0  | 558,659                                    |
| Interest  | 51,868                                  | 0                                    | 1,098                                    | 52,966                                     |
| Rentals   | 211,619                                 | 0                                    | 0  | 211,619                                    |
| Donations   | 252,578                                 | 0                                    | 0  | 252,578                                    |
| Other   | 575,080                                 | 162,285                              | 27,353                                   | 764,718                                    |
| <i>Total Revenues</i>                               | <u>30,842,920</u>                       | <u>1,009,652</u>                     | <u>2,093,894</u>                         | <u>33,946,466</u>                          |
| <b>Expenditures</b>                                 |   |                                      |  |  |
| Current:  |   |                                      |  |  |
| General Government:                                 |   |                                      |  |  |
| Legislative and Executive                           | 2,523,544                               | 0                                    | 0  | 2,523,544                                  |
| Judicial  | 2,890,166                               | 0                                    | 0  | 2,890,166                                  |
| Public Safety                                       | 4,140,604                               | 0                                    | 0  | 4,140,604                                  |
| Public Works  | 7,689,304                               | 0                                    | 0  | 7,689,304                                  |
| Health  | 3,900,202                               | 0                                    | 0  | 3,900,202                                  |
| Human Services                                      | 6,350,336                               | 0                                    | 0  | 6,350,336                                  |
| Economic Development and Assistance                 | 489,702                                 | 0                                    | 0  | 489,702                                    |
| Capital Outlay                                      | 0                                       | 0                                    | 3,607,398                                | 3,607,398                                  |
| Debt Service:                                       |   |                                      |  |  |
| Principal Retirement                                | 5,403                                   | 920,000                              | 0  | 925,403                                    |
| Interest and Fiscal Charges                         | 0                                       | 312,744                              | 0  | 312,744                                    |
| <i>Total Expenditures</i>                           | <u>27,989,261</u>                       | <u>1,232,744</u>                     | <u>3,607,398</u>                         | <u>32,829,403</u>                          |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>2,853,659</u>                        | <u>(223,092)</u>                     | <u>(1,513,504)</u>                       | <u>1,117,063</u>                           |
| <b>Other Financing Sources</b>                      |   |                                      |  |  |
| General Obligation Bonds Issued                     | 0                                       | 0                                    | 1,800,000                                | 1,800,000                                  |
| Transfers In  | 646,753                                 | 0                                    | 0  | 646,753                                    |
| <i>Total Other Financing Sources</i>                | <u>646,753</u>                          | <u>0</u>                             | <u>1,800,000</u>                         | <u>2,446,753</u>                           |
| <i>Net Change in Fund Balances</i>                  | 3,500,412                               | (223,092)                            | 286,496                                  | 3,563,816                                  |
| <i>Fund Balances (Deficit) Beginning of Year</i>    | <u>27,396,072</u>                       | <u>(178,635)</u>                     | <u>624,000</u>                           | <u>27,841,437</u>                          |
| <i>Fund Balances (Deficit) End of Year</i>          | <u>\$30,896,484</u>                     | <u>(\$401,727)</u>                   | <u>\$910,496</u>                         | <u>\$31,405,253</u>                        |

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2016*

|   | ADAMH<br>Board     | Auto and<br>Gas Tax | Child Support<br>Enforcement | Children's<br>Services |
|---|--------------------|---------------------|------------------------------|------------------------|
| <b>Assets</b>   |                    |                     |                              |                        |
| Equity in Pooled Cash and Cash Equivalents                                | \$5,986,605        | \$5,307,251         | \$347,432                    | \$231,095              |
| Cash and Cash Equivalents In Segregated Accounts                          | 0                  | 0                   | 0                            | 0                      |
| Materials and Supplies Inventory  | 0                  | 487,096             | 0                            | 0                      |
| Accounts Receivable   | 0                  | 13,237              | 0                            | 0                      |
| Intergovernmental Receivable  | 17,232             | 3,188,366           | 0                            | 287,651                |
| Interfund Receivable  | 0                  | 3,434               | 561                          | 0                      |
| Property Taxes Receivable   | 0                  | 0                   | 0                            | 0                      |
| Special Assessments Receivable  | 0                  | 0                   | 0                            | 0                      |
| Loans Receivable  | 0                  | 0                   | 0                            | 0                      |
| <i>Total Assets</i>   | <u>\$6,003,837</u> | <u>\$8,999,384</u>  | <u>\$347,993</u>             | <u>\$518,746</u>       |
| <b>Liabilities</b>  |                    |                     |                              |                        |
| Accounts Payable  | \$0                | \$168,315           | \$7,023                      | \$37,549               |
| Contracts Payable   | 46,918             | 59,238              | 0                            | 0                      |
| Accrued Wages and Benefits  | 11,425             | 106,242             | 36,700                       | 0                      |
| Interfund Payable   | 0                  | 9,254               | 14,641                       | 0                      |
| Intergovernmental Payable   | 7,600              | 57,148              | 173,571                      | 0                      |
| <i>Total Liabilities</i>  | <u>65,943</u>      | <u>400,197</u>      | <u>231,935</u>               | <u>37,549</u>          |
| <b>Deferred Inflows of Resources</b>                                      |                    |                     |                              |                        |
| Property Taxes  | 0                  | 0                   | 0                            | 0                      |
| Unavailable Revenue   | 0                  | 2,123,672           | 0                            | 287,651                |
| <i>Total Deferred Inflows of Resources</i>                                | <u>0</u>           | <u>2,123,672</u>    | <u>0</u>                     | <u>287,651</u>         |
| <b>Fund Balances</b>  |                    |                     |                              |                        |
| Nonspendable  | 0                  | 487,096             | 0                            | 0                      |
| Restricted  | 5,937,894          | 5,988,419           | 116,058                      | 193,546                |
| Unassigned (Deficit)  | 0                  | 0                   | 0                            | 0                      |
| <i>Total Fund Balances (Deficit)</i>                                      | <u>5,937,894</u>   | <u>6,475,515</u>    | <u>116,058</u>               | <u>193,546</u>         |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$6,003,837</u> | <u>\$8,999,384</u>  | <u>\$347,993</u>             | <u>\$518,746</u>       |

| Community Development Block Grant | Community Housing Improvement | Community Oriented Policing Services | Community Safety Awareness | Computer         | County Home        | Courthouse Security |
|-----------------------------------|-------------------------------|--------------------------------------|----------------------------|------------------|--------------------|---------------------|
| \$12,215                          | \$0                           | \$0                                  | \$672,315                  | \$435,385        | \$788,883          | \$1,070,872         |
| 0                                 | 0                             | 0                                    | 0                          | 0                | 0                  | 0                   |
| 0                                 | 0                             | 0                                    | 0                          | 0                | 0                  | 0                   |
| 0                                 | 0                             | 0                                    | 0                          | 0                | 0                  | 0                   |
| 194,240                           | 0                             | 0                                    | 4,750                      | 0                | 54,770             | 0                   |
| 0                                 | 0                             | 0                                    | 0                          | 0                | 0                  | 155                 |
| 0                                 | 0                             | 0                                    | 0                          | 0                | 806,596            | 0                   |
| 0                                 | 0                             | 0                                    | 0                          | 0                | 0                  | 0                   |
| 0                                 | 0                             | 0                                    | 0                          | 0                | 0                  | 0                   |
| <u>\$206,455</u>                  | <u>\$0</u>                    | <u>\$0</u>                           | <u>\$677,065</u>           | <u>\$435,385</u> | <u>\$1,650,249</u> | <u>\$1,071,027</u>  |
| \$17,754                          | \$0                           | \$0                                  | \$17,823                   | \$3,525          | \$3,352            | \$18,036            |
| 5,844                             | 0                             | 0                                    | 0                          | 0                | 0                  | 0                   |
| 0                                 | 0                             | 0                                    | 13,662                     | 1,437            | 0                  | 4,052               |
| 35,700                            | 173,234                       | 389                                  | 0                          | 0                | 0                  | 0                   |
| 0                                 | 0                             | 0                                    | 8,941                      | 948              | 0                  | 5,893               |
| <u>59,298</u>                     | <u>173,234</u>                | <u>389</u>                           | <u>40,426</u>              | <u>5,910</u>     | <u>3,352</u>       | <u>27,981</u>       |
| 0                                 | 0                             | 0                                    | 0                          | 0                | 790,859            | 0                   |
| 0                                 | 0                             | 0                                    | 0                          | 0                | 70,507             | 0                   |
| 0                                 | 0                             | 0                                    | 0                          | 0                | 861,366            | 0                   |
| 0                                 | 0                             | 0                                    | 0                          | 0                | 0                  | 0                   |
| 147,157                           | 0                             | 0                                    | 636,639                    | 429,475          | 785,531            | 1,043,046           |
| 0                                 | (173,234)                     | (389)                                | 0                          | 0                | 0                  | 0                   |
| <u>147,157</u>                    | <u>(173,234)</u>              | <u>(389)</u>                         | <u>636,639</u>             | <u>429,475</u>   | <u>785,531</u>     | <u>1,043,046</u>    |
| <u>\$206,455</u>                  | <u>\$0</u>                    | <u>\$0</u>                           | <u>\$677,065</u>           | <u>\$435,385</u> | <u>\$1,650,249</u> | <u>\$1,071,027</u>  |

(continued)

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2016*

|   | Ditch<br>Maintenance | Dog and<br>Kennel | DRETAC           | Drug<br>Enforcement |
|---|----------------------|-------------------|------------------|---------------------|
| <b>Assets</b>   |                      |                   |                  |                     |
| Equity in Pooled Cash and Cash Equivalents                                    | \$6,684,447          | \$233,693         | \$332,192        | \$880,767           |
| Cash and Cash Equivalents In Segregated Accounts                              | 0                    | 0                 | 0                | 7,558               |
| Materials and Supplies Inventory  | 0                    | 0                 | 0                | 0                   |
| Accounts Receivable   | 0                    | 0                 | 0                | 0                   |
| Intergovernmental Receivable  | 0                    | 0                 | 0                | 99,715              |
| Interfund Receivable  | 0                    | 1,641             | 0                | 0                   |
| Property Taxes Receivable   | 0                    | 0                 | 0                | 1,411,544           |
| Special Assessments Receivable  | 17,496               | 0                 | 0                | 0                   |
| Loans Receivable  | 0                    | 0                 | 0                | 0                   |
| <i>Total Assets</i>   | <u>\$6,701,943</u>   | <u>\$235,334</u>  | <u>\$332,192</u> | <u>\$2,399,584</u>  |
| <b>Liabilities</b>  |                      |                   |                  |                     |
| Accounts Payable  | \$0                  | \$2,054           | \$6,249          | \$2,079             |
| Contracts Payable   | 0                    | 0                 | 0                | 0                   |
| Accrued Wages and Benefits  | 0                    | 5,151             | 8,920            | 20,819              |
| Interfund Payable   | 0                    | 3                 | 0                | 405                 |
| Intergovernmental Payable   | 0                    | 3,256             | 5,774            | 9,415               |
| <i>Total Liabilities</i>  | <u>0</u>             | <u>10,464</u>     | <u>20,943</u>    | <u>32,718</u>       |
| <b>Deferred Inflows of Resources</b>  |                      |                   |                  |                     |
| Property Taxes  | 0                    | 0                 | 0                | 1,384,004           |
| Unavailable Revenue   | 17,496               | 0                 | 0                | 123,777             |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>17,496</u>        | <u>0</u>          | <u>0</u>         | <u>1,507,781</u>    |
| <b>Fund Balances</b>  |                      |                   |                  |                     |
| Nonspendable  | 0                    | 0                 | 0                | 0                   |
| Restricted  | 6,684,447            | 224,870           | 311,249          | 859,085             |
| Unassigned (Deficit)  | 0                    | 0                 | 0                | 0                   |
| <i>Total Fund Balances (Deficit)</i>  | <u>6,684,447</u>     | <u>224,870</u>    | <u>311,249</u>   | <u>859,085</u>      |
| <i>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</i> | <u>\$6,701,943</u>   | <u>\$235,334</u>  | <u>\$332,192</u> | <u>\$2,399,584</u>  |

| Indigent<br>Guardianship | Juvenile<br>Detention<br>Center<br>Donations | Marriage<br>License | Office for<br>Older<br>Adults | Ohio<br>Criminal<br>Justice<br>Service | Port<br>Authority | Real Estate<br>Assessment |
|--------------------------|--|---------------------|-------------------------------|--|-------------------|---------------------------|
| \$121,226                | \$2,715                                      | \$18,323            | \$35,961                      | \$113,696                              | \$39,841          | \$5,423,273               |
| 0                        | 0  | 0                   | 0                             | 0                                      | 0                 | 0                         |
| 0                        | 0  | 0                   | 0                             | 0                                      | 0                 | 0                         |
| 0                        | 0  | 0                   | 0                             | 0                                      | 0                 | 0                         |
| 0                        | 0  | 0                   | 66,514                        | 43,625                                 | 0                 | 0                         |
| 0                        | 0  | 0                   | 0                             | 0                                      | 0                 | 0                         |
| 0                        | 0  | 0                   | 0                             | 0                                      | 0                 | 0                         |
| 0                        | 0  | 0                   | 0                             | 0                                      | 0                 | 0                         |
| 0                        | 0  | 0                   | 0                             | 0                                      | 0                 | 0                         |
| <u>\$121,226</u>         | <u>\$2,715</u>                               | <u>\$18,323</u>     | <u>\$102,475</u>              | <u>\$157,321</u>                       | <u>\$39,841</u>   | <u>\$5,423,273</u>        |
| \$0                      | \$0  | \$18,323            | \$9,445                       | \$3,101                                | \$0               | \$68,460                  |
| 0                        | 0  | 0                   | 0                             | 0                                      | 0                 | 0                         |
| 0                        | 0  | 0                   | 11,904                        | 0                                      | 0                 | 10,595                    |
| 0                        | 0  | 0                   | 7,614                         | 0                                      | 0                 | 0                         |
| 0                        | 0  | 0                   | 8,026                         | 0                                      | 0                 | 12,145                    |
| <u>0</u>                 | <u>0</u>                                     | <u>18,323</u>       | <u>36,989</u>                 | <u>3,101</u>                           | <u>0</u>          | <u>91,200</u>             |
| 0                        | 0  | 0                   | 0                             | 0                                      | 0                 | 0                         |
| 0                        | 0  | 0                   | 45,661                        | 24,730                                 | 0                 | 0                         |
| <u>0</u>                 | <u>0</u>                                     | <u>0</u>            | <u>45,661</u>                 | <u>24,730</u>                          | <u>0</u>          | <u>0</u>                  |
| 0                        | 0  | 0                   | 0                             | 0                                      | 0                 | 0                         |
| 121,226                  | 2,715  | 0                   | 19,825                        | 129,490                                | 39,841            | 5,332,073                 |
| 0                        | 0  | 0                   | 0                             | 0                                      | 0                 | 0                         |
| <u>121,226</u>           | <u>2,715</u>                                 | <u>0</u>            | <u>19,825</u>                 | <u>129,490</u>                         | <u>39,841</u>     | <u>5,332,073</u>          |
| <u>\$121,226</u>         | <u>\$2,715</u>                               | <u>\$18,323</u>     | <u>\$102,475</u>              | <u>\$157,321</u>                       | <u>\$39,841</u>   | <u>\$5,423,273</u>        |

(continued)

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2016*

|   | Revolving<br>Loan<br>Program | Safe<br>Communities | Shelter Care<br>and Youth<br>Services | Sheriff<br>Donations |
|---|------------------------------|---------------------|---------------------------------------|----------------------|
| <b>Assets</b>   |                              |                     |                                       |                      |
| Equity in Pooled Cash and Cash Equivalents                                    | \$178,275                    | \$0                 | \$616,655                             | \$84,787             |
| Cash and Cash Equivalents In Segregated Accounts                              | 0                            | 0                   | 0                                     | 0                    |
| Materials and Supplies Inventory  | 0                            | 0                   | 0                                     | 0                    |
| Accounts Receivable   | 0                            | 0                   | 0                                     | 0                    |
| Intergovernmental Receivable  | 0                            | 7,214               | 0                                     | 0                    |
| Interfund Receivable  | 0                            | 0                   | 0                                     | 0                    |
| Property Taxes Receivable   | 0                            | 0                   | 0                                     | 0                    |
| Special Assessments Receivable  | 0                            | 0                   | 0                                     | 0                    |
| Loans Receivable  | 150,847                      | 0                   | 0                                     | 0                    |
| <i>Total Assets</i>   | <u>\$329,122</u>             | <u>\$7,214</u>      | <u>\$616,655</u>                      | <u>\$84,787</u>      |
| <b>Liabilities</b>  |                              |                     |                                       |                      |
| Accounts Payable  | \$0                          | \$0                 | \$6,346                               | \$10,785             |
| Contracts Payable   | 0                            | 0                   | 0                                     | 0                    |
| Accrued Wages and Benefits  | 0                            | 0                   | 0                                     | 0                    |
| Interfund Payable   | 0                            | 6,248               | 8,000                                 | 0                    |
| Intergovernmental Payable   | 0                            | 965                 | 4,718                                 | 0                    |
| <i>Total Liabilities</i>  | <u>0</u>                     | <u>7,213</u>        | <u>19,064</u>                         | <u>10,785</u>        |
| <b>Deferred Inflows of Resources</b>  |                              |                     |                                       |                      |
| Property Taxes  | 0                            | 0                   | 0                                     | 0                    |
| Unavailable Revenue   | 0                            | 0                   | 0                                     | 0                    |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>0</u>                     | <u>0</u>            | <u>0</u>                              | <u>0</u>             |
| <b>Fund Balances</b>  |                              |                     |                                       |                      |
| Nonspendable  | 0                            | 0                   | 0                                     | 0                    |
| Restricted  | 329,122                      | 1                   | 597,591                               | 74,002               |
| Unassigned (Deficit)  | 0                            | 0                   | 0                                     | 0                    |
| <i>Total Fund Balances (Deficit)</i>  | <u>329,122</u>               | <u>1</u>            | <u>597,591</u>                        | <u>74,002</u>        |
| <i>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</i> | <u>\$329,122</u>             | <u>\$7,214</u>      | <u>\$616,655</u>                      | <u>\$84,787</u>      |



| Title IV-D      | Transportation Program | Transportation Improvement | Victim Assistance | Webcheck Program | Workforce Development | Total Nonmajor Special Revenue Funds |
|-----------------|------------------------|----------------------------|-------------------|------------------|-----------------------|--------------------------------------|
| \$0             | \$0                    | \$379,668                  | \$0               | \$51,940         | \$112,328             | \$30,161,840                         |
| 0               | 0                      | 0                          | 0                 | 0                | 0                     | 7,558                                |
| 0               | 0                      | 0                          | 0                 | 0                | 0                     | 487,096                              |
| 0               | 57,980                 | 0                          | 0                 | 956              | 0                     | 72,173                               |
| 0               | 194,892                | 0                          | 13,721            | 0                | 0                     | 4,172,690                            |
| 0               | 92,735                 | 0                          | 0                 | 0                | 0                     | 98,526                               |
| 0               | 0                      | 0                          | 0                 | 0                | 0                     | 2,218,140                            |
| 0               | 0                      | 0                          | 0                 | 0                | 0                     | 17,496                               |
| 0               | 0                      | 0                          | 0                 | 0                | 0                     | 150,847                              |
| <u>\$0</u>      | <u>\$345,607</u>       | <u>\$379,668</u>           | <u>\$13,721</u>   | <u>\$52,896</u>  | <u>\$112,328</u>      | <u>\$37,386,366</u>                  |
| \$789           | \$54,019               | \$0                        | \$189             | \$0              | \$1,358               | \$456,574                            |
| 0               | 0                      | 0                          | 0                 | 0                | 0                     | 112,000                              |
| 0               | 29,439                 | 0                          | 0                 | 0                | 0                     | 260,346                              |
| 22,196          | 76,363                 | 7,219                      | 10,660            | 0                | 0                     | 371,926                              |
| 3,717           | 19,863                 | 0                          | 2,109             | 1,942            | 1,140                 | 327,171                              |
| <u>26,702</u>   | <u>179,684</u>         | <u>7,219</u>               | <u>12,958</u>     | <u>1,942</u>     | <u>2,498</u>          | <u>1,528,017</u>                     |
| 0               | 0                      | 0                          | 0                 | 0                | 0                     | 2,174,863                            |
| 0               | 93,508                 | 0                          | 0                 | 0                | 0                     | 2,787,002                            |
| 0               | 93,508                 | 0                          | 0                 | 0                | 0                     | 4,961,865                            |
| 0               | 0                      | 0                          | 0                 | 0                | 0                     | 487,096                              |
| 0               | 72,415                 | 372,449                    | 763               | 50,954           | 109,830               | 30,609,713                           |
| (26,702)        | 0                      | 0                          | 0                 | 0                | 0                     | (200,325)                            |
| <u>(26,702)</u> | <u>72,415</u>          | <u>372,449</u>             | <u>763</u>        | <u>50,954</u>    | <u>109,830</u>        | <u>30,896,484</u>                    |
| <u>\$0</u>      | <u>\$345,607</u>       | <u>\$379,668</u>           | <u>\$13,721</u>   | <u>\$52,896</u>  | <u>\$112,328</u>      | <u>\$37,386,366</u>                  |

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2016*

|   | ADAMH<br>Board            | Auto and<br>Gas Tax       | Child Support<br>Enforcement | Children's<br>Services  | Community<br>Development<br>Block Grant |
|---|---------------------------|---------------------------|------------------------------|-------------------------|---|
| <b>Revenues</b>                                     |                           |                           |                              |                         |   |
| Property Taxes                                      | \$0                       | \$0                       | \$0                          | \$0                     | \$0                                     |
| Charges for Services                                | 0                         | 220,567                   | 690,940                      | 0                       | 0                                       |
| Fines and Forfeitures                               | 0                         | 34,331                    | 0                            | 0                       | 0                                       |
| Intergovernmental                                   | 3,443,970                 | 7,954,640                 | 2,081,360                    | 1,211,418               | 194,655                                 |
| Special Assessments                                 | 0                         | 0                         | 0                            | 0                       | 0                                       |
| Interest  | 0                         | 46,030                    | 0                            | 0                       | 0                                       |
| Rentals   | 211,619                   | 0                         | 0                            | 0                       | 0                                       |
| Donations   | 0                         | 0                         | 0                            | 0                       | 0                                       |
| Other   | 1,651                     | 145,920                   | 4,025                        | 1,201                   | 2,800                                   |
| <i>Total Revenues</i>                               | <u>3,657,240</u>          | <u>8,401,488</u>          | <u>2,776,325</u>             | <u>1,212,619</u>        | <u>197,455</u>                          |
| <b>Expenditures</b>                                 |                           |                           |                              |                         |   |
| Current:  |                           |                           |                              |                         |   |
| General Government:                                 |                           |                           |                              |                         |   |
| Legislative and Executive                           | 0                         | 0                         | 0                            | 0                       | 0                                       |
| Judicial  | 0                         | 0                         | 2,527,524                    | 0                       | 0                                       |
| Public Safety                                       | 0                         | 0                         | 0                            | 0                       | 0                                       |
| Public Works  | 0                         | 7,552,809                 | 0                            | 0                       | 0                                       |
| Health  | 3,496,599                 | 0                         | 0                            | 0                       | 0                                       |
| Human Services                                      | 0                         | 0                         | 0                            | 1,302,632               | 0                                       |
| Economic Development and Assistance                 | 0                         | 0                         | 0                            | 0                       | 63,798                                  |
| Debt Service:                                       |                           |                           |                              |                         |   |
| Principal Retirement                                | 0                         | 5,403                     | 0                            | 0                       | 0                                       |
| <i>Total Expenditures</i>                           | <u>3,496,599</u>          | <u>7,558,212</u>          | <u>2,527,524</u>             | <u>1,302,632</u>        | <u>63,798</u>                           |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 160,641                   | 843,276                   | 248,801                      | (90,013)                | 133,657                                 |
| <b>Other Financing Sources</b>                      |                           |                           |                              |                         |   |
| Transfers In  | 192,289                   | 0                         | 0                            | 70,336                  | 0                                       |
| <i>Net Change in Fund Balances</i>                  | 352,930                   | 843,276                   | 248,801                      | (19,677)                | 133,657                                 |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | <u>5,584,964</u>          | <u>5,632,239</u>          | <u>(132,743)</u>             | <u>213,223</u>          | <u>13,500</u>                           |
| <i>Fund Balances (Deficit) End of Year</i>          | <u><u>\$5,937,894</u></u> | <u><u>\$6,475,515</u></u> | <u><u>\$116,058</u></u>      | <u><u>\$193,546</u></u> | <u><u>\$147,157</u></u>                 |

| Community Housing Improvement | Community Oriented Policing Services | Community Safety Awareness | Computer         | County Home      | Courthouse Security |
|-------------------------------|--------------------------------------|----------------------------|------------------|------------------|---------------------|
| \$0                           | \$0                                  | \$0                        | \$0              | \$793,185        | \$0                 |
| 0                             | 0                                    | 0                          | 350,088          | 0                | 626,764             |
| 0                             | 0                                    | 0                          | 0                | 0                | 0                   |
| 160,845                       | 24,476                               | 1,370,587                  | 0                | 110,483          | 0                   |
| 0                             | 0                                    | 0                          | 0                | 0                | 0                   |
| 205                           | 0                                    | 706                        | 0                | 0                | 0                   |
| 0                             | 0                                    | 0                          | 0                | 0                | 0                   |
| 0                             | 0                                    | 0                          | 0                | 56,018           | 0                   |
| 18,525                        | 0                                    | 0                          | 0                | 551              | 1,595               |
| <u>179,575</u>                | <u>24,476</u>                        | <u>1,371,293</u>           | <u>350,088</u>   | <u>960,237</u>   | <u>628,359</u>      |
| 0                             | 0                                    | 0                          | 120,041          | 0                | 0                   |
| 0                             | 0                                    | 0                          | 142,042          | 0                | 0                   |
| 0                             | 7,726                                | 1,166,936                  | 0                | 0                | 624,602             |
| 0                             | 0                                    | 0                          | 0                | 0                | 0                   |
| 0                             | 0                                    | 0                          | 0                | 0                | 0                   |
| 0                             | 0                                    | 0                          | 0                | 957,700          | 0                   |
| 368,917                       | 0                                    | 0                          | 0                | 0                | 0                   |
| <u>0</u>                      | <u>0</u>                             | <u>0</u>                   | <u>0</u>         | <u>0</u>         | <u>0</u>            |
| <u>368,917</u>                | <u>7,726</u>                         | <u>1,166,936</u>           | <u>262,083</u>   | <u>957,700</u>   | <u>624,602</u>      |
| (189,342)                     | 16,750                               | 204,357                    | 88,005           | 2,537            | 3,757               |
| <u>0</u>                      | <u>7,500</u>                         | <u>0</u>                   | <u>0</u>         | <u>0</u>         | <u>81,021</u>       |
| (189,342)                     | 24,250                               | 204,357                    | 88,005           | 2,537            | 84,778              |
| <u>16,108</u>                 | <u>(24,639)</u>                      | <u>432,282</u>             | <u>341,470</u>   | <u>782,994</u>   | <u>958,268</u>      |
| <u>(\$173,234)</u>            | <u>(\$389)</u>                       | <u>\$636,639</u>           | <u>\$429,475</u> | <u>\$785,531</u> | <u>\$1,043,046</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, 2016*

|   | Ditch<br>Maintenance      | Dog and<br>Kennel       | DRETAC                  | Drug<br>Enforcement     | Indigent<br>Guardianship |
|---|---------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| <b>Revenues</b>                                     |                           |                         |                         |                         |                          |
| Property Taxes                                      | \$0                       | \$0                     | \$374,738               | \$1,351,070             | \$0                      |
| Charges for Services                                | 0                         | 275,578                 | 0                       | 0                       | 23,744                   |
| Fines and Forfeitures                               | 0                         | 14,854                  | 0                       | 0                       | 0                        |
| Intergovernmental                                   | 0                         | 0                       | 0                       | 411,743                 | 0                        |
| Special Assessments                                 | 474,981                   | 0                       | 0                       | 0                       | 0                        |
| Interest  | 0                         | 0                       | 0                       | 0                       | 0                        |
| Rentals   | 0                         | 0                       | 0                       | 0                       | 0                        |
| Donations   | 0                         | 4,033                   | 0                       | 375                     | 0                        |
| Other   | 0                         | 1,084                   | 22,770                  | 57,761                  | 0                        |
| <i>Total Revenues</i>                               | <u>474,981</u>            | <u>295,549</u>          | <u>397,508</u>          | <u>1,820,949</u>        | <u>23,744</u>            |
| <b>Expenditures</b>                                 |                           |                         |                         |                         |                          |
| Current:  |                           |                         |                         |                         |                          |
| General Government:                                 |                           |                         |                         |                         |                          |
| Legislative and Executive                           | 0                         | 0                       | 226,002                 | 0                       | 0                        |
| Judicial  | 0                         | 0                       | 208,667                 | 0                       | 11,933                   |
| Public Safety                                       | 0                         | 0                       | 0                       | 1,949,169               | 0                        |
| Public Works  | 136,495                   | 0                       | 0                       | 0                       | 0                        |
| Health  | 0                         | 403,603                 | 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                        |
| <i>Total Expenditures</i>                           | <u>136,495</u>            | <u>403,603</u>          | <u>434,669</u>          | <u>1,949,169</u>        | <u>11,933</u>            |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 338,486                   | (108,054)               | (37,161)                | (128,220)               | 11,811                   |
| <b>Other Financing Sources</b>                      |                           |                         |                         |                         |                          |
| Transfers In  | 0                         | 0                       | 0                       | 0                       | 0                        |
| <i>Net Change in Fund Balances</i>                  | 338,486                   | (108,054)               | (37,161)                | (128,220)               | 11,811                   |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | <u>6,345,961</u>          | <u>332,924</u>          | <u>348,410</u>          | <u>987,305</u>          | <u>109,415</u>           |
| <i>Fund Balances (Deficit) End of Year</i>          | <u><u>\$6,684,447</u></u> | <u><u>\$224,870</u></u> | <u><u>\$311,249</u></u> | <u><u>\$859,085</u></u> | <u><u>\$121,226</u></u>  |

| Juvenile<br>Detention<br>Center<br>Donations | Marriage<br>License | Office for<br>Older<br>Adults | Ohio<br>Criminal<br>Justice<br>Service | Port<br>Authority | Real Estate<br>Assessment | Revolving<br>Loan<br>Program |
|--|---------------------|-------------------------------|--|-------------------|---------------------------|------------------------------|
| \$0  | \$0                 | \$0                           | \$0                                    | \$0               | \$0                       | \$0                          |
| 59   | 35,611              | 0                             | 0                                      | 0                 | 2,487,544                 | 1,500                        |
| 0  | 0                   | 0                             | 0                                      | 0                 | 0                         | 0                            |
| 5,376  | 0                   | 334,296                       | 232,523                                | 0                 | 0                         | 0                            |
| 0  | 0                   | 0                             | 0                                      | 0                 | 0                         | 0                            |
| 0  | 0                   | 0                             | 0                                      | 0                 | 0                         | 4,927                        |
| 0  | 0                   | 0                             | 0                                      | 0                 | 0                         | 0                            |
| 300  | 0                   | 18,735                        | 0                                      | 0                 | 0                         | 0                            |
| 0  | 0                   | 60,654                        | 0                                      | 28,912            | 11,151                    | 0                            |
| 5,735  | 35,611              | 413,685                       | 232,523                                | 28,912            | 2,498,695                 | 6,427                        |
| 0  | 0                   | 0                             | 0                                      | 0                 | 962,798                   | 0                            |
| 0  | 0                   | 0                             | 0                                      | 0                 | 0                         | 0                            |
| 6,365  | 0                   | 0                             | 93,435                                 | 0                 | 0                         | 0                            |
| 0  | 0                   | 0                             | 0                                      | 0                 | 0                         | 0                            |
| 0  | 0                   | 0                             | 0                                      | 0                 | 0                         | 0                            |
| 0  | 35,611              | 736,072                       | 0                                      | 0                 | 0                         | 0                            |
| 0  | 0                   | 0                             | 0                                      | 55,987            | 0                         | 1,000                        |
| 0  | 0                   | 0                             | 0                                      | 0                 | 0                         | 0                            |
| 6,365  | 35,611              | 736,072                       | 93,435                                 | 55,987            | 962,798                   | 1,000                        |
| (630)  | 0                   | (322,387)                     | 139,088                                | (27,075)          | 1,535,897                 | 5,427                        |
| 0  | 0                   | 293,748                       | 0                                      | 0                 | 0                         | 0                            |
| (630)  | 0                   | (28,639)                      | 139,088                                | (27,075)          | 1,535,897                 | 5,427                        |
| 3,345  | 0                   | 48,464                        | (9,598)                                | 66,916            | 3,796,176                 | 323,695                      |
| \$2,715                                      | \$0                 | \$19,825                      | \$129,490                              | \$39,841          | \$5,332,073               | \$329,122                    |

(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, 2016*

|   | Safe<br>Communities | Shelter Care<br>and Youth<br>Services | Sheriff<br>Donations | Title IV-D        | Transportation<br>Program |
|---|---------------------|---------------------------------------|----------------------|-------------------|---------------------------|
| <b>Revenues</b>                                     |                     |                                       |                      |                   |                           |
| Property Taxes                                      | \$0                 | \$0                                   | \$0                  | \$0               | \$0                       |
| Charges for Services                                | 0                   | 20,764                                | 0                    | 331,053           | 701,266                   |
| Fines and Forfeitures                               | 0                   | 0                                     | 0                    | 0                 | 0                         |
| Intergovernmental                                   | 55,369              | 872,155                               | 0                    | 0                 | 1,043,304                 |
| Special Assessments                                 | 0                   | 0                                     | 0                    | 0                 | 0                         |
| Interest  | 0                   | 0                                     | 0                    | 0                 | 0                         |
| Rentals   | 0                   | 0                                     | 0                    | 0                 | 0                         |
| Donations   | 0                   | 0                                     | 172,942              | 0                 | 0                         |
| Other   | 0                   | 183                                   | 0                    | 0                 | 165,748                   |
| <i>Total Revenues</i>                               | <u>55,369</u>       | <u>893,102</u>                        | <u>172,942</u>       | <u>331,053</u>    | <u>1,910,318</u>          |
| <b>Expenditures</b>                                 |                     |                                       |                      |                   |                           |
| Current:  |                     |                                       |                      |                   |                           |
| General Government:                                 |                     |                                       |                      |                   |                           |
| Legislative and Executive                           | 0                   | 0                                     | 0                    | 0                 | 0                         |
| Judicial  | 0                   | 0                                     | 0                    | 0                 | 0                         |
| Public Safety                                       | 55,368              | 0                                     | 237,003              | 0                 | 0                         |
| Public Works  | 0                   | 0                                     | 0                    | 0                 | 0                         |
| Health  | 0                   | 0                                     | 0                    | 0                 | 0                         |
| Human Services                                      | 0                   | 915,758                               | 0                    | 325,613           | 1,940,392                 |
| Economic Development and Assistance                 | 0                   | 0                                     | 0                    | 0                 | 0                         |
| Debt Service:                                       |                     |                                       |                      |                   |                           |
| Principal Retirement                                | 0                   | 0                                     | 0                    | 0                 | 0                         |
| <i>Total Expenditures</i>                           | <u>55,368</u>       | <u>915,758</u>                        | <u>237,003</u>       | <u>325,613</u>    | <u>1,940,392</u>          |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 1                   | (22,656)                              | (64,061)             | 5,440             | (30,074)                  |
| <b>Other Financing Sources</b>                      |                     |                                       |                      |                   |                           |
| Transfers In  | 0                   | 0                                     | 0                    | 1,859             | 0                         |
| <i>Net Change in Fund Balances</i>                  | 1                   | (22,656)                              | (64,061)             | 7,299             | (30,074)                  |
| <i>Fund Balance (Deficit) Beginning of Year</i>     | 0                   | 620,247                               | 138,063              | (34,001)          | 102,489                   |
| <i>Fund Balances (Deficit) End of Year</i>          | <u>\$1</u>          | <u>\$597,591</u>                      | <u>\$74,002</u>      | <u>(\$26,702)</u> | <u>\$72,415</u>           |

| Transportation<br>Improvement | Victim<br>Assistance | Webcheck<br>Program | Workforce<br>Development | Total<br>Nonmajor<br>Special Revenue<br>Funds |
|-------------------------------|----------------------|---------------------|--------------------------|---|
| \$0                           | \$0                  | \$0                 | \$0                      | \$2,518,993                                   |
| 0                             | 0                    | 26,144              | 33,549                   | 5,825,171                                     |
| 0                             | 0                    | 0                   | 0                        | 49,185  |
| 0                             | 94,324               | 0                   | 1,281,921                | 20,883,445                                    |
| 0                             | 0                    | 0                   | 0                        | 474,981                                       |
| 0                             | 0                    | 0                   | 0                        | 51,868  |
| 0                             | 0                    | 0                   | 0                        | 211,619                                       |
| 0                             | 175                  | 0                   | 0                        | 252,578                                       |
| 0                             | 0                    | 0                   | 50,549                   | 575,080                                       |
| 0                             | 94,499               | 26,144              | 1,366,019                | 30,842,920                                    |
| 0                             | 0                    | 0                   | 1,214,703                | 2,523,544                                     |
| 0                             | 0                    | 0                   | 0                        | 2,890,166                                     |
| 0                             | 0                    | 0                   | 0                        | 4,140,604                                     |
| 0                             | 0                    | 0                   | 0                        | 7,689,304                                     |
| 0                             | 0                    | 0                   | 0                        | 3,900,202                                     |
| 21,349                        | 93,817               | 21,392              | 0                        | 6,350,336                                     |
| 0                             | 0                    | 0                   | 0                        | 489,702                                       |
| 0                             | 0                    | 0                   | 0                        | 5,403   |
| 21,349                        | 93,817               | 21,392              | 1,214,703                | 27,989,261                                    |
| (21,349)                      | 682                  | 4,752               | 151,316                  | 2,853,659                                     |
| 0                             | 0                    | 0                   | 0                        | 646,753                                       |
| (21,349)                      | 682                  | 4,752               | 151,316                  | 3,500,412                                     |
| 393,798                       | 81                   | 46,202              | (41,486)                 | 27,396,072                                    |
| <u>\$372,449</u>              | <u>\$763</u>         | <u>\$50,954</u>     | <u>\$109,830</u>         | <u>\$30,896,484</u>                           |

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2016*

|   | General<br>Obligation<br>Bond<br>Retirement | Special<br>Assessment<br>Bond<br>Retirement | Total<br>Nonmajor<br>Debt Service<br>Funds |
|---|---|---|--|
| <b>Assets</b>   |   |   |  |
| Equity in Pooled Cash and Cash Equivalents                                    | \$37,810                                    | \$0   | \$37,810                                   |
| Intergovernmental Receivable  | 27,416                                      | 0   | 27,416                                     |
| Property Taxes Receivable   | 403,437                                     | 0   | 403,437                                    |
| Special Assessments Receivable  | 0   | 4,085,880                                   | 4,085,880                                  |
| <i>Total Assets</i>   | <u>\$468,663</u>                            | <u>\$4,085,880</u>                          | <u>\$4,554,543</u>                         |
| <b>Liabilities</b>  |   |   |  |
| Interfund Payable   | \$0   | \$439,537                                   | \$439,537                                  |
| <b>Deferred Inflows of Resources</b>  |   |   |  |
| Property Taxes  | 395,872                                     | 0   | 395,872                                    |
| Unavailable Revenue   | 34,981                                      | 4,085,880                                   | 4,120,861                                  |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>430,853</u>                              | <u>4,085,880</u>                            | <u>4,516,733</u>                           |
| <b>Fund Balances</b>  |   |   |  |
| Restricted  | 37,810                                      | 0   | 37,810                                     |
| Unassigned (Deficit)  | 0   | (439,537)                                   | (439,537)                                  |
| <i>Total Fund Balances (Deficit)</i>  | <u>37,810</u>                               | <u>(439,537)</u>                            | <u>(401,727)</u>                           |
| <i>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</i> | <u>\$468,663</u>                            | <u>\$4,085,880</u>                          | <u>\$4,554,543</u>                         |



**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2016*

|  | General<br>Obligation<br>Bond<br>Retirement | Special<br>Assessment<br>Bond<br>Retirement | Total<br>Nonmajor<br>Debt Service<br>Funds |
|--|---|---|--|
| <b>Revenues</b>                                  |   |   |  |
| Property Taxes                                   | \$701,034                                   | \$0   | \$701,034                                  |
| Intergovernmental                                | 62,655                                      | 0   | 62,655                                     |
| Special Assessments                              | 0   | 83,678                                      | 83,678                                     |
| Other  | 162,285                                     | 0   | 162,285                                    |
| <i>Total Revenues</i>                            | <u>925,974</u>                              | <u>83,678</u>                               | <u>1,009,652</u>                           |
| <b>Expenditures</b>                              |   |   |  |
| Debt Service:                                    |   |   |  |
| Principal Retirement                             | 855,000                                     | 65,000                                      | 920,000                                    |
| Interest and Fiscal Charges                      | 288,579                                     | 24,165                                      | 312,744                                    |
| <i>Total Expenditures</i>                        | <u>1,143,579</u>                            | <u>89,165</u>                               | <u>1,232,744</u>                           |
| <i>Net Change in Fund Balances</i>               | (217,605)                                   | (5,487)                                     | (223,092)                                  |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>255,415</u>                              | <u>(434,050)</u>                            | <u>(178,635)</u>                           |
| <i>Fund Balances (Deficit) End of Year</i>       | <u><u>\$37,810</u></u>                      | <u><u>(\$439,537)</u></u>                   | <u><u>(\$401,727)</u></u>                  |

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2016*

|   | Achievement<br>Center<br>Construction | County<br>Capital<br>Improvements | Total<br>Nonmajor<br>Capital Projects<br>Funds |
|---|---------------------------------------|-----------------------------------|--|
| <b>Assets</b>   |                                       |                                   |  |
| Equity in Pooled Cash and Cash Equivalents                                    | \$304,655                             | \$626,529                         | \$931,184                                      |
| <b>Liabilities</b>  |                                       |                                   |  |
| Accounts Payable  | \$0                                   | \$19,302                          | \$19,302                                       |
| Contracts Payable   | 0                                     | 1,386                             | 1,386  |
| <i>Total Liabilities</i>  | 0                                     | 20,688                            | 20,688   |
| <b>Fund Balances</b>  |                                       |                                   |  |
| Restricted  | 0                                     | 605,841                           | 605,841  |
| Assigned  | 304,655                               | 0                                 | 304,655  |
| <i>Total Fund Balances</i>  | 304,655                               | 605,841                           | 910,496  |
| <i>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</i> | \$304,655                             | \$626,529                         | \$931,184                                      |

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2016*

|   | Achievement<br>Center<br>Construction | County<br>Capital<br>Improvements | State<br>Issue II | Highway<br>ODOT | Total<br>Nonmajor<br>Capital Projects<br>Funds |
|---|---------------------------------------|-----------------------------------|-------------------|-----------------|--|
| <b>Revenues</b>                                     |                                       |                                   |                   |                 |  |
| Intergovernmental                                   | \$0                                   | \$166,144                         | \$767,249         | \$1,132,050     | \$2,065,443                                    |
| Interest  | 0                                     | 1,098                             | 0                 | 0               | 1,098  |
| Other   | 0                                     | 27,353                            | 0                 | 0               | 27,353   |
| <i>Total Revenues</i>                               | 0                                     | 194,595                           | 767,249           | 1,132,050       | 2,093,894                                      |
| <b>Expenditures</b>                                 |                                       |                                   |                   |                 |  |
| Capital Outlay                                      | 114,936                               | 1,656,693                         | 767,249           | 1,068,520       | 3,607,398                                      |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (114,936)                             | (1,462,098)                       | 0                 | 63,530          | (1,513,504)                                    |
| <b>Other Financing Sources</b>                      |                                       |                                   |                   |                 |  |
| General Obligation Bonds Issued                     | 0                                     | 1,800,000                         | 0                 | 0               | 1,800,000                                      |
| <i>Net Change in Fund Balances</i>                  | (114,936)                             | 337,902                           | 0                 | 63,530          | 286,496  |
| <i>Fund Balances (Deficit) Beginning of Year</i>    | 419,591                               | 267,939                           | 0                 | (63,530)        | 624,000  |
| <i>Fund Balances End of Year</i>                    | <u>\$304,655</u>                      | <u>\$605,841</u>                  | <u>\$0</u>        | <u>\$0</u>      | <u>\$910,496</u>                               |

## **Fund Descriptions – Internal Service Funds**

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### ***Internal Service Funds***

Internal service funds are established to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

*Self Insurance Healthcare Fund* – To account for revenues used to provide insurance benefits to employees.

*Workers' Compensation Fund* – To account for revenues used to provide workers' compensation benefits to employees.

**Medina County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2016*

|  | Self<br>Insurance<br>Healthcare | Workers'<br>Compensation | Total       |
|--|---------------------------------|--------------------------|-------------|
| <b>Assets</b>                              |                                 |                          |             |
| Current Assets:                            |                                 |                          |             |
| Equity in Pooled Cash and Cash Equivalents | \$1,695,134                     | \$830,426                | \$2,525,560 |
| <b>Liabilities</b>                         |                                 |                          |             |
| Current Liabilities:                       |                                 |                          |             |
| Accounts Payable                           | 2,917                           | 11,374                   | 14,291      |
| Intergovernmental Payable                  | 1,152                           | 1,563                    | 2,715       |
| Claims Payable                             | 823,436                         | 9,161                    | 832,597     |
| <i>Total Liabilities</i>                   | 827,505                         | 22,098                   | 849,603     |
| <b>Net Position</b>                        |                                 |                          |             |
| Unrestricted                               | \$867,629                       | \$808,328                | \$1,675,957 |

**Medina County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2016*

|                                       | Self<br>Insurance<br>Healthcare | Workers'<br>Compensation | Total              |
|---------------------------------------|---------------------------------|--------------------------|--------------------|
| <b>Operating Revenues</b>             |                                 |                          |                    |
| Charges for Services                  | \$12,989,999                    | \$424,224                | \$13,414,223       |
| Other                                 | 9,663                           | 0                        | 9,663              |
| <i>Total Operating Revenues</i>       | <u>12,999,662</u>               | <u>424,224</u>           | <u>13,423,886</u>  |
| <b>Operating Expenses</b>             |                                 |                          |                    |
| Personal Services                     | 127,249                         | 142,212                  | 269,461            |
| Materials and Supplies                | 0                               | 1,260                    | 1,260              |
| Contractual Services                  | 1,973,403                       | 50,101                   | 2,023,504          |
| Claims                                | 9,840,196                       | 63,371                   | 9,903,567          |
| Other Operating Expenses              | 163,574                         | 127,982                  | 291,556            |
| <i>Total Operating Expenses</i>       | <u>12,104,422</u>               | <u>384,926</u>           | <u>12,489,348</u>  |
| <i>Change in Net Position</i>         | 895,240                         | 39,298                   | 934,538            |
| <i>Net Position Beginning of Year</i> | <u>(27,611)</u>                 | <u>769,030</u>           | <u>741,419</u>     |
| <i>Net Position End of Year</i>       | <u>\$867,629</u>                | <u>\$808,328</u>         | <u>\$1,675,957</u> |

**Medina County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*December 31, 2016*

|   | Self<br>Insurance<br>Healthcare | Workers'<br>Compensation | Total              |
|---|---------------------------------|--------------------------|--------------------|
| <b>Increase (Decrease) in Cash and Cash Equivalents</b>   |                                 |                          |                    |
| <b>Cash Flows from Operating Activities</b>   |                                 |                          |                    |
| Cash Received from Interfund Services Provided  | \$12,989,999                    | \$424,224                | \$13,414,223       |
| Other Cash Receipts   | 9,663                           | 0                        | 9,663              |
| Cash Paid to Employees  | (126,765)                       | (141,487)                | (268,252)          |
| Cash Paid to Suppliers for Goods and Services   | (1,973,403)                     | (67,220)                 | (2,040,623)        |
| Cash Paid for Claims  | (9,806,324)                     | (108,289)                | (9,914,613)        |
| Other Cash Payments   | (163,574)                       | (127,982)                | (291,556)          |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i>   | 929,596                         | (20,754)                 | 908,842            |
| <i>Cash and Cash Equivalents Beginning of Year</i>  | 765,538                         | 851,180                  | 1,616,718          |
| <i>Cash and Cash Equivalents End of Year</i>  | <u>\$1,695,134</u>              | <u>\$830,426</u>         | <u>\$2,525,560</u> |
| <b>Reconciliation of Operating Income to Net<br/>Cash Provided by (Used for) Operating Activities</b> |                                 |                          |                    |
| Operating Income  | \$895,240                       | \$39,298                 | \$934,538          |
| Increase (Decrease) in Liabilities:   |                                 |                          |                    |
| Accounts Payable  | 484                             | (15,859)                 | (15,375)           |
| Intergovernmental Payable   | 0                               | 725                      | 725                |
| Claims Payable  | 33,872                          | (44,918)                 | (11,046)           |
| <i>Total Adjustments</i>  | 34,356                          | (60,052)                 | (25,696)           |
| <i>Net Cash Provided by (Used for) Operating Activities</i>   | <u>\$929,596</u>                | <u>(\$20,754)</u>        | <u>\$908,842</u>   |

## Fund Descriptions – Fiduciary Funds

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### *Fiduciary Funds*

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

### **Agency Funds**

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

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

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

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

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

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

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

*Payroll Fund* – To account for the net payroll, payroll taxes, Medicare, and other related payroll deductions accumulated from the governmental, proprietary, and fiduciary funds for distribution to employees, other governmental units and private organizations.

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

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

(continued)



## Fund Descriptions – Fiduciary Funds

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### *Other Agency Funds (continued)*

|                                     |  |
|-------------------------------------|--|
| Convention and Visitors Bureau      | Deferred Assessment                                |
| Drug Enforcement                    | Law Enforcement                                    |
| Local Emergency Planning Commission | Medina County Family First Council                 |
| Municipal Fines                     | Medina County Soil and Water Conservation District |
| Other Agency                        |  |

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
For the Year Ended December 31, 2016

|  | Beginning<br>Balance<br>1/1/16 | Additions            | Deductions           | Ending<br>Balance<br>12/31/16 |
|--|--------------------------------|----------------------|----------------------|-------------------------------|
| <b>Local Government - Shared Revenue</b>         |                                |                      |                      |                               |
| <b>Assets</b>                                    |                                |                      |                      |                               |
| Equity in Pooled Cash and Cash Equivalents       | \$0                            | \$4,107,206          | \$4,107,206          | \$0                           |
| Intergovernmental Receivable                     | 1,309,764                      | 1,353,514            | 1,309,764            | 1,353,514                     |
| <i>Total Assets</i>                              | <u>\$1,309,764</u>             | <u>\$5,460,720</u>   | <u>\$5,416,970</u>   | <u>\$1,353,514</u>            |
| <b>Liabilities</b>                               |                                |                      |                      |                               |
| Intergovernmental Payable                        | <u>\$1,309,764</u>             | <u>\$5,460,720</u>   | <u>\$5,416,970</u>   | <u>\$1,353,514</u>            |
| <b>Property Taxes</b>                            |                                |                      |                      |                               |
| <b>Assets</b>                                    |                                |                      |                      |                               |
| Equity in Pooled Cash and Cash Equivalents       | \$7,392,475                    | \$257,987,217        | \$258,538,106        | \$6,841,586                   |
| Property Taxes Receivable                        | 259,512,972                    | 273,492,381          | 259,512,972          | 273,492,381                   |
| Special Assessment Receivable                    | 6,974,035                      | 6,367,616            | 6,974,035            | 6,367,616                     |
| <i>Total Assets</i>                              | <u>\$273,879,482</u>           | <u>\$537,847,214</u> | <u>\$525,025,113</u> | <u>\$286,701,583</u>          |
| <b>Liabilities</b>                               |                                |                      |                      |                               |
| Undistributed Assets                             | <u>273,879,482</u>             | <u>537,847,214</u>   | <u>525,025,113</u>   | <u>286,701,583</u>            |
| <b>County Levied Taxes</b>                       |                                |                      |                      |                               |
| <b>Assets</b>                                    |                                |                      |                      |                               |
| Equity in Pooled Cash and Cash Equivalents       | \$391,382                      | \$3,147,141          | \$3,537,713          | \$810                         |
| Intergovernmental Receivable                     | 1,063,889                      | 1,076,399            | 1,063,889            | 1,076,399                     |
| Property Taxes Receivable                        | 83,859                         | 94,937               | 83,859               | 94,937                        |
| <i>Total Assets</i>                              | <u>\$1,539,130</u>             | <u>\$4,318,477</u>   | <u>\$4,685,461</u>   | <u>\$1,172,146</u>            |
| <b>Liabilities</b>                               |                                |                      |                      |                               |
| Intergovernmental Payable                        | \$1,063,889                    | \$1,076,399          | \$1,063,889          | \$1,076,399                   |
| Undistributed Assets                             | 475,241                        | 3,242,078            | 3,621,572            | 95,747                        |
| <i>Total Liabilities</i>                         | <u>\$1,539,130</u>             | <u>\$4,318,477</u>   | <u>\$4,685,461</u>   | <u>\$1,172,146</u>            |
| <b>Courthouse Agency</b>                         |                                |                      |                      |                               |
| <b>Assets</b>                                    |                                |                      |                      |                               |
| Cash and Cash Equivalents in Segregated Accounts | <u>\$5,807,049</u>             | <u>\$59,134,856</u>  | <u>\$60,444,230</u>  | <u>\$4,497,675</u>            |
| <b>Liabilities</b>                               |                                |                      |                      |                               |
| Undistributed Assets                             | <u>\$5,807,049</u>             | <u>\$59,134,856</u>  | <u>\$60,444,230</u>  | <u>\$4,497,675</u>            |
| <b>Emergency Management</b>                      |                                |                      |                      |                               |
| <b>Assets</b>                                    |                                |                      |                      |                               |
| Equity in Pooled Cash and Cash Equivalents       | <u>\$430,721</u>               | <u>\$531,852</u>     | <u>\$547,227</u>     | <u>\$415,346</u>              |
| <b>Liabilities</b>                               |                                |                      |                      |                               |
| Undistributed Assets                             | <u>\$430,721</u>               | <u>\$531,852</u>     | <u>\$547,227</u>     | <u>\$415,346</u>              |

(continued)

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2016

|  | Beginning<br>Balance<br>1/1/16 | Additions           | Deductions          | Ending<br>Balance<br>12/31/16 |
|--|--------------------------------|---------------------|---------------------|-------------------------------|
| <b>Medina County General Health District</b>     |                                |                     |                     |                               |
| <b>Assets</b>                                    |                                |                     |                     |                               |
| Equity in Pooled Cash and Cash Equivalents       | \$6,439,432                    | \$7,101,036         | \$6,714,842         | \$6,825,626                   |
| <b>Liabilities</b>                               |                                |                     |                     |                               |
| Undistributed Assets                             | \$6,439,432                    | \$7,101,036         | \$6,714,842         | \$6,825,626                   |
| <b>Medina County Park District</b>               |                                |                     |                     |                               |
| <b>Assets</b>                                    |                                |                     |                     |                               |
| Equity in Pooled Cash and Cash Equivalents       | \$2,600,403                    | \$6,475,144         | \$5,952,728         | \$3,122,819                   |
| <b>Liabilities</b>                               |                                |                     |                     |                               |
| Undistributed Assets                             | \$2,600,403                    | \$6,475,144         | \$5,952,728         | \$3,122,819                   |
| <b>Payroll</b>                                   |                                |                     |                     |                               |
| <b>Assets</b>                                    |                                |                     |                     |                               |
| Equity in Pooled Cash and Cash Equivalents       | \$1,478,584                    | \$66,926,251        | \$66,970,638        | \$1,434,197                   |
| Intergovernmental Receivable                     | 380,061                        | 374,007             | 380,061             | 374,007                       |
| <i>Total Assets</i>                              | <u>\$1,858,645</u>             | <u>\$67,300,258</u> | <u>\$67,350,699</u> | <u>\$1,808,204</u>            |
| <b>Liabilities</b>                               |                                |                     |                     |                               |
| Intergovernmental Payable                        | \$380,061                      | \$374,007           | \$380,061           | \$374,007                     |
| Payroll Withholdings                             | 1,478,584                      | 66,926,251          | 66,970,638          | 1,434,197                     |
| <i>Total Liabilities</i>                         | <u>\$1,858,645</u>             | <u>\$67,300,258</u> | <u>\$67,350,699</u> | <u>\$1,808,204</u>            |
| <b>Recorder Housing</b>                          |                                |                     |                     |                               |
| <b>Assets</b>                                    |                                |                     |                     |                               |
| Equity in Pooled Cash and Cash Equivalents       | \$208,340                      | \$889,132           | \$862,382           | \$235,090                     |
| <b>Liabilities</b>                               |                                |                     |                     |                               |
| Undistributed Assets                             | \$208,340                      | \$889,132           | \$862,382           | \$235,090                     |
| <b>Child Support Enforcement Agency</b>          |                                |                     |                     |                               |
| <b>Assets</b>                                    |                                |                     |                     |                               |
| Cash and Cash Equivalents in Segregated Accounts | \$24,784                       | \$1,466,213         | \$1,469,731         | \$21,266                      |
| <b>Liabilities</b>                               |                                |                     |                     |                               |
| Deposits Held and Due to Others                  | \$24,784                       | \$1,466,213         | \$1,469,731         | \$21,266                      |
| <b>Convention and Visitors Bureau</b>            |                                |                     |                     |                               |
| <b>Assets</b>                                    |                                |                     |                     |                               |
| Equity in Pooled Cash and Cash Equivalents       | \$0                            | \$383,287           | \$383,287           | \$0                           |
| <b>Liabilities</b>                               |                                |                     |                     |                               |
| Undistributed Assets                             | \$0                            | \$383,287           | \$383,287           | \$0                           |
| <b>Deferred Assessment</b>                       |                                |                     |                     |                               |
| <b>Assets</b>                                    |                                |                     |                     |                               |
| Equity in Pooled Cash and Cash Equivalents       | \$34,890                       | \$4,500             | \$0                 | \$39,390                      |
| <b>Liabilities</b>                               |                                |                     |                     |                               |
| Undistributed Assets                             | \$34,890                       | \$4,500             | \$0                 | \$39,390                      |

(continued)

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2016

|   | Beginning<br>Balance<br>1/1/16 | Additions        | Deductions         | Ending<br>Balance<br>12/31/16 |
|---|--------------------------------|------------------|--------------------|-------------------------------|
| <b>Drug Enforcement</b>                                   |                                |                  |                    |                               |
| <b>Assets</b>   |                                |                  |                    |                               |
| Equity in Pooled Cash and Cash Equivalents                | \$235,524                      | \$931,113        | \$1,051,996        | \$114,641                     |
| Intergovernmental Receivable                              | 8,250                          | 1,891            | 8,250              | 1,891                         |
| <i>Total Assets</i>                                       | <u>\$243,774</u>               | <u>\$933,004</u> | <u>\$1,060,246</u> | <u>\$116,532</u>              |
| <b>Liabilities</b>  |                                |                  |                    |                               |
| Intergovernmental Payable                                 | \$8,250                        | \$1,891          | \$8,250            | \$1,891                       |
| Undistributed Assets                                      | 235,524                        | 931,113          | 1,051,996          | 114,641                       |
| <i>Total Liabilities</i>                                  | <u>\$243,774</u>               | <u>\$933,004</u> | <u>\$1,060,246</u> | <u>\$116,532</u>              |
| <b>Law Enforcement</b>                                    |                                |                  |                    |                               |
| <b>Assets</b>   |                                |                  |                    |                               |
| Equity in Pooled Cash and Cash Equivalents                | \$167,664                      | \$83,309         | \$133,031          | \$117,942                     |
| Cash and Cash Equivalents in Segregated Accounts          | 139,983                        | 132,174          | 139,983            | 132,174                       |
| <i>Total Assets</i>                                       | <u>\$307,647</u>               | <u>\$215,483</u> | <u>\$273,014</u>   | <u>\$250,116</u>              |
| <b>Liabilities</b>  |                                |                  |                    |                               |
| Undistributed Assets                                      | <u>\$307,647</u>               | <u>\$215,483</u> | <u>\$273,014</u>   | <u>\$250,116</u>              |
| <b>Local Emergency Planning Commission</b>                |                                |                  |                    |                               |
| <b>Assets</b>   |                                |                  |                    |                               |
| Equity in Pooled Cash and Cash Equivalents                | <u>\$60,201</u>                | <u>\$61,653</u>  | <u>\$33,514</u>    | <u>\$88,340</u>               |
| <b>Liabilities</b>  |                                |                  |                    |                               |
| Undistributed Assets                                      | <u>\$60,201</u>                | <u>\$61,653</u>  | <u>\$33,514</u>    | <u>\$88,340</u>               |
| <b>Medina County Family First Council</b>                 |                                |                  |                    |                               |
| <b>Assets</b>   |                                |                  |                    |                               |
| Equity in Pooled Cash and Cash Equivalents                | \$241,336                      | \$783,828        | \$962,679          | \$62,485                      |
| Intergovernmental Receivable                              | 31,176                         | 108,722          | 31,176             | 108,722                       |
| <i>Total Assets</i>                                       | <u>\$272,512</u>               | <u>\$892,550</u> | <u>\$993,855</u>   | <u>\$171,207</u>              |
| <b>Liabilities</b>  |                                |                  |                    |                               |
| Intergovernmental Payable                                 | \$31,176                       | \$108,722        | \$31,176           | \$108,722                     |
| Undistributed Assets                                      | 241,336                        | 783,828          | 962,679            | 62,485                        |
| <i>Total Liabilities</i>                                  | <u>\$272,512</u>               | <u>\$892,550</u> | <u>\$993,855</u>   | <u>\$171,207</u>              |
| <b>Municipal Fines</b>                                    |                                |                  |                    |                               |
| <b>Assets</b>   |                                |                  |                    |                               |
| Equity in Pooled Cash and Cash Equivalents                | \$0                            | \$591,974        | \$591,974          | \$0                           |
| Intergovernmental Receivable                              | 43,624                         | 39,231           | 43,624             | 39,231                        |
| <i>Total Assets</i>                                       | <u>\$43,624</u>                | <u>\$631,205</u> | <u>\$635,598</u>   | <u>\$39,231</u>               |
| <b>Liabilities</b>  |                                |                  |                    |                               |
| Intergovernmental Payable                                 | <u>\$43,624</u>                | <u>\$631,205</u> | <u>\$635,598</u>   | <u>\$39,231</u>               |
| <b>Medina County Soil and Water Conservation District</b> |                                |                  |                    |                               |
| <b>Assets</b>   |                                |                  |                    |                               |
| Equity in Pooled Cash and Cash Equivalents                | <u>\$45,739</u>                | <u>\$237,408</u> | <u>\$267,260</u>   | <u>\$15,887</u>               |
| <b>Liabilities</b>  |                                |                  |                    |                               |
| Undistributed Assets                                      | <u>\$45,739</u>                | <u>\$237,408</u> | <u>\$267,260</u>   | <u>\$15,887</u>               |

(continued)

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2016

|  | Beginning<br>Balance<br>1/1/16 | Additions            | Deductions           | Ending<br>Balance<br>12/31/16 |
|--|--------------------------------|----------------------|----------------------|-------------------------------|
| <b>Other Agency</b>                              |                                |                      |                      |                               |
| <b>Assets</b>                                    |                                |                      |                      |                               |
| Equity in Pooled Cash and Cash Equivalents       | \$2,611,458                    | \$229,764,079        | \$229,358,855        | \$3,016,682                   |
| Intergovernmental Receivable                     | 677,386                        | 695,910              | 677,386              | 695,910                       |
| <i>Total Assets</i>                              | <u>\$3,288,844</u>             | <u>\$230,459,989</u> | <u>\$230,036,241</u> | <u>\$3,712,592</u>            |
| <b>Liabilities</b>                               |                                |                      |                      |                               |
| Intergovernmental Payable                        | \$677,386                      | \$695,910            | \$677,386            | \$695,910                     |
| Undistributed Assets                             | 2,611,458                      | 229,764,079          | 229,358,855          | 3,016,682                     |
| <i>Total Liabilities</i>                         | <u>\$3,288,844</u>             | <u>\$230,459,989</u> | <u>\$230,036,241</u> | <u>\$3,712,592</u>            |
| <br><b>Total - All Agency Funds</b>              |                                |                      |                      |                               |
| <b>Assets</b>                                    |                                |                      |                      |                               |
| Equity in Pooled Cash and Cash Equivalents       | \$22,338,149                   | \$580,006,130        | \$580,013,438        | \$22,330,841                  |
| Cash and Cash Equivalents in Segregated Accounts | 5,971,816                      | 60,733,243           | 62,053,944           | 4,651,115                     |
| Intergovernmental Receivable                     | 3,514,150                      | 3,649,674            | 3,514,150            | 3,649,674                     |
| Property Taxes Receivable                        | 259,596,831                    | 273,587,318          | 259,596,831          | 273,587,318                   |
| Special Assessments Receivable                   | 6,974,035                      | 6,367,616            | 6,974,035            | 6,367,616                     |
| <i>Total Assets</i>                              | <u>\$298,394,981</u>           | <u>\$924,343,981</u> | <u>\$912,152,398</u> | <u>\$310,586,564</u>          |
| <b>Liabilities</b>                               |                                |                      |                      |                               |
| Intergovernmental Payable                        | \$3,514,150                    | \$8,348,854          | \$8,213,330          | \$3,649,674                   |
| Deposits Held and Due to Others                  | 24,784                         | 1,466,213            | 1,469,731            | 21,266                        |
| Payroll Withholdings                             | 1,478,584                      | 66,926,251           | 66,970,638           | 1,434,197                     |
| Undistributed Assets                             | 293,377,463                    | 847,602,663          | 835,498,699          | 305,481,427                   |
| <i>Total Liabilities</i>                         | <u>\$298,394,981</u>           | <u>\$924,343,981</u> | <u>\$912,152,398</u> | <u>\$310,586,564</u>          |

**Individual Fund Schedules of Revenues,  
Expenditures/Expenses And Changes in Fund  
Balance/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, 2016*

|  | Budgeted Amounts |             | Actual      | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|-------------|-------------|---|
|  | Original         | Final       |             |   |
| <b>Revenues</b>                                |                  |             |             |   |
| Property Taxes                                 | \$8,919,754      | \$8,919,950 | \$9,585,369 | \$665,419   |
| Sales Taxes                                    | 12,025,911       | 12,026,175  | 12,923,315  | 897,140   |
| Property Transfer Taxes                        | 2,410,253        | 2,410,306   | 2,590,112   | 179,806   |
| Charges for Services                           | 7,333,919        | 7,350,809   | 7,789,199   | 438,390   |
| Licenses and Permits                           | 10,010           | 10,010      | 10,757      | 747   |
| Fines and Forfeitures                          | 489,318          | 489,329     | 525,832     | 36,503  |
| Intergovernmental                              | 6,018,399        | 6,021,042   | 6,055,740   | 34,698  |
| Interest                                       | 829,551          | 829,569     | 891,816     | 62,247  |
| Rentals  | 3,573            | 3,573       | 3,840       | 267   |
| Donations                                      | 27               | 30          | 24          | (6)   |
| Other  | 2,964,804        | 2,965,130   | 2,471,330   | (493,800)   |
| <i>Total Revenues</i>                          | 41,005,519       | 41,025,923  | 42,847,334  | 1,821,411   |
| <b>Expenditures</b>                            |                  |             |             |   |
| Current:                                       |                  |             |             |   |
| General Government - Legislative and Executive |                  |             |             |   |
| Commissioners Office                           |                  |             |             |   |
| Personal Services                              | 491,487          | 491,487     | 491,481     | 6   |
| Materials and Supplies                         | 4,659            | 4,659       | 3,789       | 870   |
| Contractual Services                           | 1,023,051        | 1,023,051   | 998,604     | 24,447  |
| Capital Outlay                                 | 8,741            | 8,741       | 8,667       | 74  |
| Other  | 126,315          | 126,315     | 103,783     | 22,532  |
| Total Commissioners Office                     | 1,654,253        | 1,654,253   | 1,606,324   | 47,929  |
| Printing Services                              |                  |             |             |   |
| Personal Services                              | 47,832           | 47,832      | 46,539      | 1,293   |
| Materials and Supplies                         | 44,426           | 44,426      | 43,300      | 1,126   |
| Contractual Services                           | 4,924            | 4,924       | 4,309       | 615   |
| Total Printing Services                        | 97,182           | 97,182      | 94,148      | 3,034   |
| Microfilming Services                          |                  |             |             |   |
| Materials and Supplies                         | 16,606           | 16,606      | 16,136      | 470   |
| Contractual Services                           | 4,000            | 4,000       | 3,500       | 500   |
| Capital Outlay                                 | 1,792            | 1,792       | 752         | 1,040   |
| Other  | 3,500            | 3,500       | 3,000       | 500   |
| Total Microfilming Services                    | 25,898           | 25,898      | 23,388      | 2,510   |
| Auditor - General                              |                  |             |             |   |
| Personal Services                              | 494,741          | 494,741     | 494,740     | 1   |
| Materials and Supplies                         | 2,650            | 2,650       | 2,650       | 0   |
| Contractual Services                           | 33,031           | 33,031      | 32,297      | 734   |
| Capital Outlay                                 | 1,250            | 1,250       | 1,250       | 0   |
| Other  | 36,858           | 41,966      | 13,274      | 28,692  |
| Total Auditor - General                        | \$568,530        | \$573,638   | \$544,211   | \$29,427  |

(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, 2016*

|                                    | Budgeted Amounts |                  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------|------------------|------------------|------------------|---|
|                                    | Original         | Final            |                  |   |
| Auditor - Real                     |                  |                  |                  |   |
| Contractual Services               | \$120,083        | \$120,083        | \$120,083        | \$0   |
| Other                              | 9,633            | 9,633            | 5,000            | 4,633   |
| <b>Total Auditor - Real</b>        | <b>129,716</b>   | <b>129,716</b>   | <b>125,083</b>   | <b>4,633</b>  |
| Auditor - Sealer                   |                  |                  |                  |   |
| Personal Services                  | 26,125           | 26,125           | 26,125           | 0   |
| Materials and Supplies             | 400              | 400              | 400              | 0   |
| Contractual Services               | 7,105            | 7,105            | 6,882            | 223   |
| <b>Total Auditor - Sealer</b>      | <b>33,630</b>    | <b>33,630</b>    | <b>33,407</b>    | <b>223</b>  |
| Property Transfer Tax              |                  |                  |                  |   |
| Personal Services                  | 351,056          | 351,056          | 327,013          | 24,043  |
| Materials and Supplies             | 6,377            | 6,377            | 4,975            | 1,402   |
| Contractual Services               | 135,826          | 135,826          | 105,114          | 30,712  |
| Capital Outlay                     | 119,778          | 119,778          | 119,777          | 1   |
| Other                              | 68,000           | 68,000           | 67,000           | 1,000   |
| <b>Total Property Transfer Tax</b> | <b>681,037</b>   | <b>681,037</b>   | <b>623,879</b>   | <b>57,158</b>   |
| Treasurer                          |                  |                  |                  |   |
| Personal Services                  | 261,224          | 261,224          | 261,220          | 4   |
| Materials and Supplies             | 4,406            | 4,406            | 4,406            | 0   |
| Contractual Services               | 86,606           | 86,606           | 86,509           | 97  |
| Capital Outlay                     | 3,298            | 3,298            | 3,298            | 0   |
| Other                              | 3,171            | 3,171            | 3,171            | 0   |
| <b>Total Treasurer</b>             | <b>358,705</b>   | <b>358,705</b>   | <b>358,604</b>   | <b>101</b>  |
| Prosecuting Attorney               |                  |                  |                  |   |
| Personal Services                  | 1,270,013        | 1,270,013        | 1,086,768        | 183,245   |
| Materials and Supplies             | 5,291            | 5,291            | 5,272            | 19  |
| Contractual Services               | 28,809           | 28,809           | 22,369           | 6,440   |
| Other                              | 63,921           | 63,921           | 62,027           | 1,894   |
| <b>Total Prosecuting Attorney</b>  | <b>1,368,034</b> | <b>1,368,034</b> | <b>1,176,436</b> | <b>191,598</b>  |
| Budget Commission                  |                  |                  |                  |   |
| Materials and Supplies             | 650              | 650              | 650              | 0   |
| Bureau of Inspection (Audit Cost)  |                  |                  |                  |   |
| Contractual Services               | 77,460           | 77,460           | 77,460           | 0   |
| Planning Services                  |                  |                  |                  |   |
| Personal Services                  | 153,165          | 153,165          | 151,716          | 1,449   |
| Materials and Supplies             | 2,841            | 2,841            | 2,370            | 471   |
| Contractual Services               | 7,657            | 7,657            | 7,082            | 575   |
| Capital Outlay                     | 600              | 600              | 600              | 0   |
| Other                              | 20,596           | 20,596           | 2,197            | 18,399  |
| <b>Total Planning Services</b>     | <b>\$184,859</b> | <b>\$184,859</b> | <b>\$163,965</b> | <b>\$20,894</b>   |

(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, 2016*

|   | Budgeted Amounts |                  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|------------------|------------------|------------------|---|
|   | Original         | Final            |                  |   |
| Data Processing Board                                       |                  |                  |                  |   |
| Personal Services   | \$11,195         | \$11,195         | \$11,195         | \$0   |
| Materials and Supplies                                      | 10,416           | 10,416           | 10,416           | 0   |
| Contractual Services  | 23,507           | 23,507           | 22,451           | 1,056   |
| Capital Outlay  | 2,501            | 2,501            | 2,500            | 1   |
| Other   | 18,403           | 18,403           | 15,000           | 3,403   |
| <b>Total Data Processing Board</b>                          | <b>66,022</b>    | <b>66,022</b>    | <b>61,562</b>    | <b>4,460</b>  |
| Board of Elections  |                  |                  |                  |   |
| Personal Services   | 691,360          | 691,360          | 681,528          | 9,832   |
| Materials and Supplies                                      | 84,000           | 84,000           | 84,000           | 0   |
| Contractual Services  | 494,400          | 494,400          | 491,799          | 2,601   |
| Capital Outlay  | 262,820          | 262,820          | 262,820          | 0   |
| Other   | 2,766            | 2,766            | 2,766            | 0   |
| <b>Total Board of Elections</b>                             | <b>1,535,346</b> | <b>1,535,346</b> | <b>1,522,913</b> | <b>12,433</b>   |
| Building and Grounds  |                  |                  |                  |   |
| Personal Services   | 518,760          | 518,760          | 518,377          | 383   |
| Materials and Supplies                                      | 83,296           | 83,296           | 80,537           | 2,759   |
| Contractual Services  | 1,148,285        | 1,148,285        | 1,146,421        | 1,864   |
| Capital Outlay  | 3,450            | 3,450            | 2,800            | 650   |
| Other   | 6,393            | 6,393            | 6,092            | 301   |
| <b>Total Building and Grounds</b>                           | <b>1,760,184</b> | <b>1,760,184</b> | <b>1,754,227</b> | <b>5,957</b>  |
| Garage Services   |                  |                  |                  |   |
| Materials and Supplies                                      | 23,161           | 23,161           | 20,494           | 2,667   |
| Contractual Services  | 577,980          | 563,849          | 408,056          | 155,793   |
| Other   | 44,854           | 44,854           | 3,000            | 41,854  |
| <b>Total Garage Services</b>                                | <b>645,995</b>   | <b>631,864</b>   | <b>431,550</b>   | <b>200,314</b>  |
| Recorder  |                  |                  |                  |   |
| Personal Services   | 252,803          | 252,803          | 240,392          | 12,411  |
| Materials and Supplies                                      | 13,185           | 13,185           | 11,923           | 1,262   |
| Contractual Services  | 5,453            | 5,453            | 4,851            | 602   |
| Capital Outlay  | 7,411            | 7,411            | 7,182            | 229   |
| Other   | 5,200            | 5,200            | 3,950            | 1,250   |
| <b>Total Recorder</b>                                       | <b>284,052</b>   | <b>284,052</b>   | <b>268,298</b>   | <b>15,754</b>   |
| <b>Total General Government - Legislative and Executive</b> | <b>9,471,553</b> | <b>9,462,530</b> | <b>8,866,105</b> | <b>596,425</b>  |
| General Government - Judicial                               |                  |                  |                  |   |
| Court of Appeals  |                  |                  |                  |   |
| Contractual Services  | 23,300           | 23,300           | 23,284           | 16  |
| Other   | 50,000           | 50,000           | 49,591           | 409   |
| <b>Total Court of Appeals</b>                               | <b>73,300</b>    | <b>73,300</b>    | <b>72,875</b>    | <b>425</b>  |
| NOACA   |                  |                  |                  |   |
| Other   | \$58,633         | \$58,633         | \$58,633         | \$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, 2016*

|  | Budgeted Amounts   |                    | Actual             | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|--------------------|--------------------|---|
|  | Original           | Final              |                    |   |
| Common Pleas Court                         |                    |                    |                    |   |
| Personal Services                          | \$1,363,257        | \$1,363,257        | \$1,353,647        | \$9,610   |
| Materials and Supplies                     | 21,102             | 21,102             | 18,143             | 2,959   |
| Contractual Services                       | 838,999            | 838,999            | 774,073            | 64,926  |
| Capital Outlay                             | 26,606             | 26,606             | 18,269             | 8,337   |
| Other                                      | 21,893             | 21,893             | 15,942             | 5,951   |
| <b>Total Common Pleas Court</b>            | <b>2,271,857</b>   | <b>2,271,857</b>   | <b>2,180,074</b>   | <b>91,783</b>   |
| Jury Commission                            |                    |                    |                    |   |
| Personal Services                          | 421,406            | 421,406            | 421,406            | 0   |
| Materials and Supplies                     | 3,631              | 3,631              | 3,631              | 0   |
| Contractual Services                       | 16,210             | 16,210             | 14,508             | 1,702   |
| Capital Outlay                             | 2,721              | 2,721              | 2,638              | 83  |
| Other                                      | 1,839              | 1,839              | 1,466              | 373   |
| <b>Total Jury Commission</b>               | <b>445,807</b>     | <b>445,807</b>     | <b>443,649</b>     | <b>2,158</b>  |
| Juvenile Court                             |                    |                    |                    |   |
| Personal Services                          | 800,000            | 800,000            | 756,691            | 43,309  |
| Materials and Supplies                     | 14,630             | 14,630             | 13,305             | 1,325   |
| Contractual Services                       | 233,022            | 244,622            | 222,073            | 22,549  |
| Capital Outlay                             | 6,860              | 6,860              | 4,500              | 2,360   |
| Other                                      | 5,051              | 5,051              | 5,000              | 51  |
| <b>Total Juvenile Court</b>                | <b>1,059,563</b>   | <b>1,071,163</b>   | <b>1,001,569</b>   | <b>69,594</b>   |
| Probate Court                              |                    |                    |                    |   |
| Personal Services                          | 451,375            | 451,375            | 427,732            | 23,643  |
| Materials and Supplies                     | 8,683              | 8,683              | 7,960              | 723   |
| Contractual Services                       | 53,917             | 53,917             | 50,487             | 3,430   |
| Capital Outlay                             | 5,084              | 5,084              | 3,500              | 1,584   |
| Other                                      | 20,705             | 20,705             | 19,244             | 1,461   |
| <b>Total Probate Court</b>                 | <b>539,764</b>     | <b>539,764</b>     | <b>508,923</b>     | <b>30,841</b>   |
| Clerk of Courts                            |                    |                    |                    |   |
| Personal Services                          | 1,566,688          | 1,566,688          | 1,404,830          | 161,858   |
| Materials and Supplies                     | 76,928             | 76,928             | 50,212             | 26,716  |
| Contractual Services                       | 256,398            | 256,398            | 210,751            | 45,647  |
| Capital Outlay                             | 33,017             | 33,017             | 31,120             | 1,897   |
| Other                                      | 27,445             | 27,445             | 23,084             | 4,361   |
| <b>Total Clerk of Courts</b>               | <b>1,960,476</b>   | <b>1,960,476</b>   | <b>1,719,997</b>   | <b>240,479</b>  |
| Wadsworth Municipal Court                  |                    |                    |                    |   |
| Personal Services                          | 121,047            | 121,047            | 119,634            | 1,413   |
| Contractual Services                       | 66,000             | 66,000             | 62,280             | 3,720   |
| <b>Total Wadsworth Municipal Court</b>     | <b>187,047</b>     | <b>187,047</b>     | <b>181,914</b>     | <b>5,133</b>  |
| Medina Municipal Court                     |                    |                    |                    |   |
| Personal Services                          | 241,391            | 241,391            | 234,465            | 6,926   |
| Contractual Services                       | 132,758            | 132,758            | 130,583            | 2,175   |
| <b>Total Medina Municipal Court</b>        | <b>374,149</b>     | <b>374,149</b>     | <b>365,048</b>     | <b>9,101</b>  |
| <b>Total General Government - Judicial</b> | <b>\$6,970,596</b> | <b>\$6,982,196</b> | <b>\$6,532,682</b> | <b>\$449,514</b>  |

(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, 2016*

|                                 | Budgeted Amounts |            | Actual     | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------|------------------|------------|------------|---|
|                                 | Original         | Final      |            |   |
| Public Safety                   |                  |            |            |   |
| Adult Probation                 |                  |            |            |   |
| Personal Services               | \$544,335        | \$544,335  | \$541,291  | \$3,044   |
| Juvenile Detention Home         |                  |            |            |   |
| Personal Services               | 1,134,434        | 1,134,434  | 1,099,009  | 35,425  |
| Materials and Supplies          | 35,960           | 35,960     | 35,960     | 0   |
| Contractual Services            | 281,554          | 281,554    | 262,585    | 18,969  |
| Capital Outlay                  | 17,091           | 17,091     | 16,917     | 174   |
| Other                           | 37,918           | 37,918     | 34,606     | 3,312   |
| Total Juvenile Detention Home   | 1,506,957        | 1,506,957  | 1,449,077  | 57,880  |
| Coroner                         |                  |            |            |   |
| Personal Services               | 83,100           | 83,100     | 81,830     | 1,270   |
| Materials and Supplies          | 970              | 970        | 970        | 0   |
| Contractual Services            | 112,732          | 112,732    | 112,100    | 632   |
| Capital Outlay                  | 2,460            | 2,460      | 2,460      | 0   |
| Other                           | 3,500            | 3,500      | 3,500      | 0   |
| Total Coroner                   | 202,762          | 202,762    | 200,860    | 1,902   |
| Sheriff                         |                  |            |            |   |
| Personal Services               | 8,334,758        | 8,344,757  | 8,289,371  | 55,386  |
| Materials and Supplies          | 103,344          | 103,344    | 101,146    | 2,198   |
| Contractual Services            | 1,710,935        | 1,710,934  | 1,641,653  | 69,281  |
| Capital Outlay                  | 129,522          | 129,522    | 129,206    | 316   |
| Other                           | 198,435          | 199,665    | 155,642    | 44,023  |
| Total Sheriff                   | 10,476,994       | 10,488,222 | 10,317,018 | 171,204   |
| Building Regulations            |                  |            |            |   |
| Personal Services               | 530,645          | 530,645    | 530,189    | 456   |
| Materials and Supplies          | 3,151            | 3,150      | 3,082      | 68  |
| Contractual Services            | 72,394           | 72,394     | 69,527     | 2,867   |
| Capital Outlay                  | 1,685            | 1,685      | 1,685      | 0   |
| Other                           | 1,600            | 1,600      | 1,600      | 0   |
| Total Building Regulations      | 609,475          | 609,474    | 606,083    | 3,391   |
| Emergency Management Assistance |                  |            |            |   |
| Contractual Services            | 63,675           | 63,675     | 63,675     | 0   |
| Total Public Safety             | 13,404,198       | 13,415,425 | 13,178,004 | 237,421   |
| Public Works                    |                  |            |            |   |
| County Engineer Office          |                  |            |            |   |
| Personal Services               | 380,620          | 380,620    | 380,620    | 0   |
| Other                           | 40,000           | 40,000     | 0          | 40,000  |
| Total Public Works              | 420,620          | 420,620    | 380,620    | 40,000  |
| Health                          |                  |            |            |   |
| Health Programs                 |                  |            |            |   |
| Materials and Supplies          | \$4,534          | \$4,534    | \$0        | \$4,534   |

(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, 2016*

|   | Budgeted Amounts |             | Actual      | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|------------------|-------------|-------------|---|
|   | Original         | Final       |             |   |
| Human Services                            |                  |             |             |   |
| County Home                               |                  |             |             |   |
| Personal Services                         | \$713,138        | \$713,138   | \$677,830   | \$35,308  |
| Materials and Supplies                    | 38,852           | 38,852      | 38,852      | 0   |
| Contractual Services                      | 283,352          | 283,352     | 270,289     | 13,063  |
| Other                                     | 42,566           | 43,091      | 18,652      | 24,439  |
| Total County Home                         | 1,077,908        | 1,078,433   | 1,005,623   | 72,810  |
| Soldiers Relief                           |                  |             |             |   |
| Personal Services                         | 329,000          | 329,000     | 272,991     | 56,009  |
| Materials and Supplies                    | 12,145           | 12,145      | 10,165      | 1,980   |
| Contractual Services                      | 961,609          | 961,609     | 611,085     | 350,524   |
| Capital Outlay                            | 13,126           | 13,126      | 5,000       | 8,126   |
| Other                                     | 26,378           | 26,378      | 19,217      | 7,161   |
| Total Soldiers Relief                     | 1,342,258        | 1,342,258   | 918,458     | 423,800   |
| Human Service Center                      |                  |             |             |   |
| Contractual Services                      | 23,291           | 23,291      | 21,320      | 1,971   |
| Child Welfare Board                       |                  |             |             |   |
| Contractual Services                      | 355,126          | 355,126     | 354,902     | 224   |
| Crippled Children                         |                  |             |             |   |
| Other                                     | 360,512          | 165,649     | 0           | 165,649   |
| Job and Family Services                   |                  |             |             |   |
| Contractual Services                      | 15,000           | 22,500      | 15,001      | 7,499   |
| First Stop                                |                  |             |             |   |
| Materials and Supplies                    | 200              | 200         | 32          | 168   |
| Contractual Services                      | 63,384           | 63,384      | 56,036      | 7,348   |
| Other                                     | 4,000            | 4,919       | 4,919       | 0   |
| Total First Stop                          | 67,584           | 68,503      | 60,987      | 7,516   |
| Total Human Services                      | 3,241,679        | 3,055,760   | 2,376,291   | 679,469   |
| Economic Development and Assistance       |                  |             |             |   |
| Economic Development                      |                  |             |             |   |
| Contractual Services                      | 30,000           | 30,000      | 30,000      | 0   |
| Other                                     | 55,000           | 55,000      | 55,000      | 0   |
| Total Economic Development and Assistance | 85,000           | 85,000      | 85,000      | 0   |
| Employee Fringe Benefits                  |                  |             |             |   |
| Employee Fringe Benefits                  |                  |             |             |   |
| Fringe Benefits                           | 5,290,839        | 5,290,839   | 5,167,628   | 123,211   |
| PERS - County Share                       | 3,098,447        | 3,098,447   | 3,070,851   | 27,596  |
| Unemployment                              | 33,180           | 33,180      | 17,549      | 15,631  |
| Total Employee Fringe Benefits            | \$8,422,466      | \$8,422,466 | \$8,256,028 | \$166,438   |

(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, 2016*

|   | <u>Budgeted Amounts</u> |                    | <u>Actual</u>      | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|--------------------|--------------------|---|
|   | <u>Original</u>         | <u>Final</u>       |                    |   |
| <b>Intergovernmental</b>                            |                         |                    |                    |   |
| Historical Society                                  |                         |                    |                    |   |
| Grants in Aid                                       | \$3,000                 | \$3,000            | \$3,000            | \$0   |
| Medina County Agriculture Society                   |                         |                    |                    |   |
| Contractual Service                                 | 277,914                 | 277,914            | 276,853            | 1,061   |
| <b>Total Intergovernmental</b>                      | <u>280,914</u>          | <u>280,914</u>     | <u>279,853</u>     | <u>1,061</u>  |
| <b>Total Expenditures</b>                           | <u>42,301,560</u>       | <u>42,129,445</u>  | <u>39,954,583</u>  | <u>2,174,862</u>  |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (1,296,041)             | (1,103,522)        | 2,892,751          | 3,996,273   |
| <b>Other Financing Uses</b>                         |                         |                    |                    |   |
| Transfers Out                                       | (1,625,570)             | (1,931,361)        | (1,846,790)        | 84,571  |
| <i>Net Change in Fund Balance</i>                   | (2,921,611)             | (3,034,883)        | 1,045,961          | 4,080,844   |
| <i>Fund Balance Beginning of Year</i>               | 5,647,444               | 5,647,444          | 5,647,444          | 0   |
| Prior Year Encumbrances Appropriated                | 642,852                 | 642,852            | 642,852            | 0   |
| <i>Fund Balance End of Year</i>                     | <u>\$3,368,685</u>      | <u>\$3,255,413</u> | <u>\$7,336,257</u> | <u>\$4,080,844</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, 2016*

|  | Budgeted Amounts    |                     |                     | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|---------------------|---------------------|---------------------|---|
|  | Original            | Final               | Actual              |   |
| <b>Revenues</b>                        |                     |                     |                     |   |
| Property Taxes                         | \$14,069,429        | \$14,075,389        | \$15,423,570        | \$1,348,181   |
| Sales Taxes                            | 14,900              | 14,906              | 16,075              | 1,169   |
| Charges for Services                   | 5,747               | 5,749               | 6,200               | 451   |
| Intergovernmental                      | 7,923,730           | 7,927,087           | 8,548,530           | 621,443   |
| Interest                               | 1,072               | 1,072               | 1,156               | 84  |
| Donations                              | 107,427             | 107,473             | 115,898             | 8,425   |
| Other                                  | 100,522             | 100,564             | 108,448             | 7,884   |
| <i>Total Revenues</i>                  | <u>22,222,827</u>   | <u>22,232,240</u>   | <u>24,219,877</u>   | <u>1,987,637</u>  |
| <b>Expenditures</b>                    |                     |                     |                     |   |
| Current:                               |                     |                     |                     |   |
| Health                                 |                     |                     |                     |   |
| Program for Developmental Disabilities |                     |                     |                     |   |
| Personal Services                      | 10,868,041          | 10,868,041          | 10,460,141          | 407,900   |
| Materials and Supplies                 | 297,536             | 297,536             | 251,641             | 45,895  |
| Contractual Services                   | 4,167,248           | 4,167,248           | 4,029,492           | 137,756   |
| Capital Outlay                         | 4,382,198           | 4,406,698           | 3,670,214           | 736,484   |
| Other                                  | 351,876             | 368,003             | 343,680             | 24,323  |
| Total Health                           | <u>20,066,899</u>   | <u>20,107,526</u>   | <u>18,755,168</u>   | <u>1,352,358</u>  |
| Employee Fringe Benefits               |                     |                     |                     |   |
| Program for Developmental Disabilities |                     |                     |                     |   |
| Fringe Benefits                        | 3,489,824           | 3,489,824           | 3,367,217           | 122,607   |
| PERS - County Share                    | 1,468,762           | 1,468,762           | 1,460,024           | 8,738   |
| Unemployment                           | 23,000              | 23,000              | 8,943               | 14,057  |
| Total Employee Fringe Benefits         | <u>4,981,586</u>    | <u>4,981,586</u>    | <u>4,836,184</u>    | <u>145,402</u>  |
| <i>Total Expenditures</i>              | <u>25,048,485</u>   | <u>25,089,112</u>   | <u>23,591,352</u>   | <u>1,497,760</u>  |
| <i>Net Change in Fund Balance</i>      | (2,825,658)         | (2,856,872)         | 628,525             | 3,485,397   |
| <i>Fund Balance Beginning of Year</i>  | 18,812,984          | 18,812,984          | 18,812,984          | 0   |
| Prior Year Encumbrances Appropriated   | 1,492,178           | 1,492,178           | 1,492,178           | 0   |
| <i>Fund Balance End of Year</i>        | <u>\$17,479,504</u> | <u>\$17,448,290</u> | <u>\$20,933,687</u> | <u>\$3,485,397</u>                                      |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*School Sales Tax Fund*  
*For the Year Ended December 31, 2016*

|  | Budgeted Amounts   |                    | Actual             | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|--------------------|--------------------|---|
|  | Original           | Budget             |                    |   |
| <b>Revenues</b>                                |                    |                    |                    |   |
| Sales Taxes                                    | \$11,000,000       | \$11,000,000       | \$12,895,788       | \$1,895,788   |
| <b>Expenditures</b>                            |                    |                    |                    |   |
| Current:                                       |                    |                    |                    |   |
| General Government - Legislative and Executive |                    |                    |                    |   |
| School Sales Tax                               |                    |                    |                    |   |
| Intergovernmental                              | 12,850,000         | 12,859,473         | 12,859,473         | 0   |
| <i>Net Change in Fund Balance</i>              | (1,850,000)        | (1,859,473)        | 36,315             | 1,895,788   |
| <i>Fund Balance Beginning of Year</i>          | 3,210,098          | 3,210,098          | 3,210,098          | 0   |
| <i>Fund Balance End of Year</i>                | <u>\$1,360,098</u> | <u>\$1,350,625</u> | <u>\$3,246,413</u> | <u>\$1,895,788</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, 2016*

|  | Budgeted Amounts |                  |                  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|------------------|------------------|---|
|  | Original         | Final            | Actual           |   |
| <b>Revenues</b>                              |                  |                  |                  |   |
| Intergovernmental                            | \$5,618,573      | \$6,402,322      | \$5,633,916      | (\$768,406)   |
| Donations                                    | 5,359            | 6,107            | 5,374            | (733)   |
| Other  | 270,092          | 307,767          | 270,829          | (36,938)  |
| <i>Total Revenues</i>                        | <u>5,894,024</u> | <u>6,716,196</u> | <u>5,910,119</u> | <u>(806,077)</u>  |
| <b>Expenditures</b>                          |                  |                  |                  |   |
| Current:                                     |                  |                  |                  |   |
| Human Services                               |                  |                  |                  |   |
| Public Assistance                            |                  |                  |                  |   |
| Personal Services                            | 2,832,571        | 2,832,571        | 2,702,931        | 129,640   |
| Materials and Supplies                       | 99,406           | 99,406           | 81,169           | 18,237  |
| Contractual Services                         | 2,199,474        | 2,889,072        | 2,215,573        | 673,499   |
| Capital Outlay                               | 14,813           | 14,813           | 10,311           | 4,502   |
| Other  | 51,698           | 51,698           | 39,172           | 12,526  |
| Total Public Assistance                      | <u>5,197,962</u> | <u>5,887,560</u> | <u>5,049,156</u> | <u>838,404</u>  |
| Social Services                              |                  |                  |                  |   |
| Contractual Services                         | 1,561,173        | 1,561,173        | 1,501,998        | 59,175  |
| Other  | 205,836          | 122,705          | 99,621           | 23,084  |
| Total Social Services                        | <u>1,767,009</u> | <u>1,683,878</u> | <u>1,601,619</u> | <u>82,259</u>   |
| Total Human Services                         | <u>6,964,971</u> | <u>7,571,438</u> | <u>6,650,775</u> | <u>920,663</u>  |
| Employee Fringe Benefits                     |                  |                  |                  |   |
| Public Assistance:                           |                  |                  |                  |   |
| Fringe Benefits                              | 820,816          | 820,816          | 795,960          | 24,856  |
| PERS - County Share                          | 497,458          | 497,458          | 471,021          | 26,437  |
| Unemployment                                 | 116              | 116              | 0                | 116   |
| Total Employee Fringe Benefits               | <u>1,318,390</u> | <u>1,318,390</u> | <u>1,266,981</u> | <u>51,409</u>   |
| <i>Total Expenditures</i>                    | <u>8,283,361</u> | <u>8,889,828</u> | <u>7,917,756</u> | <u>972,072</u>  |
| <i>Excess of Revenues Under Expenditures</i> | (2,389,337)      | (2,173,632)      | (2,007,637)      | 165,995   |
| <b>Other Financing Sources</b>               |                  |                  |                  |   |
| Transfers In                                 | 1,200,037        | 1,200,037        | 1,200,037        | 0   |
| <i>Net Change in Fund Balance</i>            | (1,189,300)      | (973,595)        | (807,600)        | 165,995   |
| <i>Fund Balance Beginning of Year</i>        | 1,376,264        | 1,376,264        | 1,376,264        | 0   |
| Prior Year Encumbrances Appropriated         | 299,049          | 299,049          | 299,049          | 0   |
| <i>Fund Balance End of Year</i>              | <u>\$486,013</u> | <u>\$701,718</u> | <u>\$867,713</u> | <u>\$165,995</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, 2016*

|                                      | Budgeted Amounts    |                     |                     | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--------------------------------------|---------------------|---------------------|---------------------|---|
|                                      | Original            | Final               | Actual              |   |
| <b>Revenues</b>                      |                     |                     |                     |   |
| Charges for Services                 | \$14,315,144        | \$14,315,144        | \$14,972,246        | \$657,102   |
| Tap In Fees                          | 4,558,970           | 4,558,970           | 4,694,646           | 135,676   |
| Intergovernmental                    | 20,738              | 20,738              | 21,279              | 541   |
| Other                                | 3,697               | 3,697               | 4,332               | 635   |
| OWDA Loans Issued                    | 1,000,000           | 1,000,000           | 503,104             | (496,896)   |
| OPWC Loan Issued                     | 550,000             | 550,000             | 550,000             | 0   |
| <i>Total Revenues</i>                | <u>20,448,549</u>   | <u>20,448,549</u>   | <u>20,745,607</u>   | <u>297,058</u>  |
| <b>Expenses</b>                      |                     |                     |                     |   |
| Personal Services                    | 7,545,000           | 7,545,000           | 7,172,769           | 372,231   |
| Materials and Supplies               | 1,500,658           | 1,500,658           | 1,350,238           | 150,420   |
| Contractual Services                 | 4,531,992           | 4,931,992           | 4,294,827           | 637,165   |
| Capital Outlay                       | 2,914,678           | 2,914,678           | 2,137,693           | 776,985   |
| Other                                | 2,356,618           | 2,356,618           | 554,060             | 1,802,558   |
| Debt Service:                        |                     |                     |                     |   |
| Principal                            | 5,093,951           | 5,093,951           | 5,083,170           | 10,781  |
| Interest and Fiscal Charges          | 1,363,851           | 1,363,851           | 1,168,982           | 194,869   |
| <i>Total Expenses</i>                | <u>25,306,748</u>   | <u>25,706,748</u>   | <u>21,761,739</u>   | <u>3,945,009</u>  |
| <i>Net Change in Fund Equity</i>     | (4,858,199)         | (5,258,199)         | (1,016,132)         | 4,242,067   |
| <i>Fund Equity Beginning of Year</i> | 12,653,750          | 12,653,750          | 12,653,750          | 0   |
| Prior Year Encumbrances Appropriated | 2,705,857           | 2,705,857           | 2,705,857           | 0   |
| <i>Fund Equity End of Year</i>       | <u>\$10,501,408</u> | <u>\$10,101,408</u> | <u>\$14,343,475</u> | <u>\$4,242,067</u>                                      |

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Medina County Water District Fund*  
*For the Year Ended December 31, 2016*

|                                       | Budgeted Amounts     |                      | Actual             | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|----------------------|----------------------|--------------------|---|
|                                       | Original             | Final                |                    |   |
| <b>Revenues</b>                       |                      |                      |                    |   |
| Charges for Services                  | \$9,693,029          | \$9,693,029          | \$9,880,867        | \$187,838   |
| Tap In Fees                           | 897,980              | 897,980              | 824,792            | (73,188)  |
| Intergovernmental                     | 72,114               | 72,114               | 72,080             | (34)  |
| Other                                 | 328,734              | 328,734              | 333,643            | 4,909   |
| OWDA Loan Issued                      | 3,000,000            | 3,000,000            | 1,178,856          | (1,821,144)   |
| <i>Total Revenues</i>                 | <u>13,991,857</u>    | <u>13,991,857</u>    | <u>12,290,238</u>  | <u>(1,701,619)</u>                                      |
| <b>Expenses</b>                       |                      |                      |                    |   |
| Personal Services                     | 999,000              | 999,000              | 988,180            | 10,820  |
| Materials and Supplies                | 678,968              | 678,968              | 678,967            | 1   |
| Contractual Services                  | 3,725,555            | 4,025,555            | 3,801,915          | 223,640   |
| Capital Outlay                        | 2,388,342            | 2,388,342            | 545,284            | 1,843,058   |
| Other                                 | 758,540              | 758,540              | 186,409            | 572,131   |
| Debt Service:                         |                      |                      |                    |   |
| Principal Retirement                  | 5,310,551            | 5,310,551            | 5,216,951          | 93,600  |
| Interest and Fiscal Charges           | 2,284,060            | 2,284,060            | 1,932,111          | 351,949   |
| <i>Total Expenses</i>                 | <u>16,145,016</u>    | <u>16,445,016</u>    | <u>13,349,817</u>  | <u>3,095,199</u>  |
| <i>Net Change in Fund Equity</i>      | (2,153,159)          | (2,453,159)          | (1,059,579)        | 1,393,580   |
| <i>Fund Deficit Beginning of Year</i> | (2,645,486)          | (2,645,486)          | (2,645,486)        | 0   |
| Prior Year Encumbrances Appropriated  | 2,772,406            | 2,772,406            | 2,772,406          | 0   |
| <i>Fund Deficit End of Year</i>       | <u>(\$2,026,239)</u> | <u>(\$2,326,239)</u> | <u>(\$932,659)</u> | <u>\$1,393,580</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, 2016*

|                                      | Budgeted Amounts   |                    | Actual             | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--------------------------------------|--------------------|--------------------|--------------------|---|
|                                      | Original           | Final              |                    |   |
| <b>Revenues</b>                      |                    |                    |                    |   |
| Charges for Services                 | \$6,519,737        | \$6,519,737        | \$6,117,902        | (\$401,835)   |
| Intergovernmental                    | 2,944              | 2,944              | 2,763              | (181)   |
| Other                                | 390,081            | 390,081            | 366,039            | (24,042)  |
| <i>Total Revenues</i>                | <u>6,912,762</u>   | <u>6,912,762</u>   | <u>6,486,704</u>   | <u>(426,058)</u>  |
| <b>Expenses</b>                      |                    |                    |                    |   |
| Personal Services                    | 378,300            | 378,300            | 373,736            | 4,564   |
| Materials and Supplies               | 66,769             | 66,769             | 52,686             | 14,083  |
| Contractual Services                 | 6,071,224          | 6,671,224          | 6,207,970          | 463,254   |
| Capital Outlay                       | 200,632            | 200,632            | 172                | 200,460   |
| Other                                | 451,663            | 451,663            | 164,601            | 287,062   |
| Debt Service:                        |                    |                    |                    |   |
| Principal Retirement                 | 127,105            | 127,105            | 100,172            | 26,933  |
| Interest and Fiscal Charges          | 63,842             | 63,842             | 53,111             | 10,731  |
| <i>Total Expenses</i>                | <u>7,359,535</u>   | <u>7,959,535</u>   | <u>6,952,448</u>   | <u>1,007,087</u>  |
| <i>Net Change in Fund Equity</i>     | (446,773)          | (1,046,773)        | (465,744)          | 581,029   |
| <i>Fund Equity Beginning of Year</i> | 3,038,665          | 3,038,665          | 3,038,665          | 0   |
| Prior Year Encumbrances Appropriated | 530,272            | 530,272            | 530,272            | 0   |
| <i>Fund Equity End of Year</i>       | <u>\$3,122,164</u> | <u>\$2,522,164</u> | <u>\$3,103,193</u> | <u>\$581,029</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, 2016*

|  | Final<br>Budget    | Actual             | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|--------------------|---|
| <b>Revenues</b>                              |                    |                    |   |
| Intergovernmental                            | \$3,384,416        | \$3,490,542        | \$106,126   |
| Rentals                                      | 205,185            | 211,619            | 6,434   |
| Other  | 1,601              | 1,651              | 50  |
| <i>Total Revenues</i>                        | <u>3,591,202</u>   | <u>3,703,812</u>   | <u>112,610</u>  |
| <b>Expenditures</b>                          |                    |                    |   |
| Current:                                     |                    |                    |   |
| Health                                       |                    |                    |   |
| ADAMH Board                                  |                    |                    |   |
| Personal Services                            | 393,068            | 386,532            | 6,536   |
| Materials and Supplies                       | 16,578             | 9,793              | 6,785   |
| Contractual Services                         | 3,869,955          | 3,479,184          | 390,771   |
| Capital Outlay                               | 49,000             | 43,050             | 5,950   |
| Other  | 35,110             | 33,392             | 1,718   |
| Total Health                                 | <u>4,363,711</u>   | <u>3,951,951</u>   | <u>411,760</u>  |
| Employee Fringe Benefits                     |                    |                    |   |
| ADAMH Board                                  |                    |                    |   |
| Fringe Benefits                              | 78,355             | 61,891             | 16,464  |
| PERS - County Share                          | 49,569             | 48,488             | 1,081   |
| Unemployment                                 | 10                 | 0                  | 10  |
| Total Employee Fringe Benefits               | <u>127,934</u>     | <u>110,379</u>     | <u>17,555</u>   |
| <i>Total Expenditures</i>                    | <u>4,491,645</u>   | <u>4,062,330</u>   | <u>429,315</u>  |
| <i>Excess of Revenues Under Expenditures</i> | (900,443)          | (358,518)          | 541,925   |
| <b>Other Financing Sources</b>               |                    |                    |   |
| Transfers In                                 | 192,289            | 192,289            | 0   |
| <i>Net Change in Fund Balance</i>            | (708,154)          | (166,229)          | 541,925   |
| <i>Fund Balance Beginning of Year</i>        | 5,232,033          | 5,232,033          | 0   |
| Prior Year Encumbrances Appropriated         | 519,654            | 519,654            | 0   |
| <i>Fund Balance End of Year</i>              | <u>\$5,043,533</u> | <u>\$5,585,458</u> | <u>\$541,925</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, 2016*

|                                       | Final<br>Budget     | Actual             | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|---------------------|--------------------|---|
| <b>Revenues</b>                       |                     |                    |   |
| Charges for Services                  | \$207,352           | \$212,818          | \$5,466   |
| Fines and Forfeitures                 | 32,678              | 33,539             | 861   |
| Intergovernmental                     | 7,722,950           | 7,926,527          | 203,577   |
| Interest                              | 44,848              | 46,030             | 1,182   |
| Other                                 | 142,172             | 145,920            | 3,748   |
| <i>Total Revenues</i>                 | <u>8,150,000</u>    | <u>8,364,834</u>   | <u>214,834</u>  |
| <b>Expenditures</b>                   |                     |                    |   |
| Current:                              |                     |                    |   |
| Public Works                          |                     |                    |   |
| Engineer - Administration             |                     |                    |   |
| Personal Services                     | 666,000             | 514,095            | 151,905   |
| Materials and Supplies                | 71,415              | 61,151             | 10,264  |
| Contractual Services                  | 41,944              | 26,210             | 15,734  |
| Capital Outlay                        | 2,500               | 0                  | 2,500   |
| Other                                 | 4,638               | 3,095              | 1,543   |
| Total Engineer - Administration       | <u>786,497</u>      | <u>604,551</u>     | <u>181,946</u>  |
| Engineer - Road                       |                     |                    |   |
| Personal Services                     | 1,650,000           | 1,521,819          | 128,181   |
| Materials and Supplies                | 1,683,755           | 1,028,461          | 655,294   |
| Contractual Services                  | 782,181             | 671,502            | 110,679   |
| Capital Outlay                        | 4,012,715           | 2,229,298          | 1,783,417   |
| Other                                 | 55,340              | 46,530             | 8,810   |
| Total Engineer - Road                 | <u>8,183,991</u>    | <u>5,497,610</u>   | <u>2,686,381</u>  |
| Engineer - Bridges and Culverts       |                     |                    |   |
| Personal Services                     | 500,000             | 358,961            | 141,039   |
| Materials and Supplies                | 213,109             | 101,645            | 111,464   |
| Contractual Services                  | 186,791             | 81,123             | 105,668   |
| Capital Outlay                        | 670,548             | 462,761            | 207,787   |
| Other                                 | 6,250               | 1,250              | 5,000   |
| Total Engineer - Bridges and Culverts | <u>1,576,698</u>    | <u>1,005,740</u>   | <u>570,958</u>  |
| Total Public Works                    | <u>\$10,547,186</u> | <u>\$7,107,901</u> | <u>\$3,439,285</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, 2016*

|                                       | Final<br>Budget | Actual      | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-----------------|-------------|---|
| Employee Fringe Benefits              |                 |             |   |
| Engineer - Administration             |                 |             |   |
| Fringe Benefits                       | \$144,000       | \$106,629   | \$37,371  |
| PERS - County Share                   | 70,000          | 69,641      | 359   |
| Total Engineer - Administration       | 214,000         | 176,270     | 37,730  |
| Engineer - Road                       |                 |             |   |
| Fringe Benefits                       | 475,000         | 427,963     | 47,037  |
| PERS - County Share                   | 230,000         | 207,265     | 22,735  |
| Unemployment                          | 5,000           | 0           | 5,000   |
| Total Engineer - Road                 | 710,000         | 635,228     | 74,772  |
| Engineer - Bridges and Culverts       |                 |             |   |
| Fringe Benefits                       | 12,000          | 7,622       | 4,378   |
| PERS - County Share                   | 75,000          | 50,255      | 24,745  |
| Total Engineer - Bridges and Culverts | 87,000          | 57,877      | 29,123  |
| Total Employee Fringe Benefits        | 1,011,000       | 869,375     | 141,625   |
| Debt Service:                         |                 |             |   |
| Principal Retirement                  | 5,403           | 5,403       | 0   |
| <i>Total Expenditures</i>             | 11,563,589      | 7,982,679   | 3,580,910   |
| <i>Net Change in Fund Balance</i>     | (3,413,589)     | 382,155     | 3,795,744   |
| <i>Fund Balance Beginning of Year</i> | 3,778,541       | 3,778,541   | 0   |
| Prior Year Encumbrances Appropriated  | 413,589         | 413,589     | 0   |
| <i>Fund Balance End of Year</i>       | \$778,541       | \$4,574,285 | \$3,795,744   |

**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, 2016*

|                                       | Final<br>Budget       | Actual                  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-----------------------|-------------------------|---|
| <b>Revenues</b>                       |                       |                         |   |
| Charges for Services                  | \$681,384             | \$685,325               | \$3,941   |
| Intergovernmental                     | 2,069,392             | 2,081,360               | 11,968  |
| Other                                 | 4,002                 | 4,025                   | 23  |
| <i>Total Revenues</i>                 | <u>2,754,778</u>      | <u>2,770,710</u>        | <u>15,932</u>   |
| <b>Expenditures</b>                   |                       |                         |   |
| Current:                              |                       |                         |   |
| General Government - Judicial         |                       |                         |   |
| Child Support Enforcement             |                       |                         |   |
| Personal Services                     | 1,300,610             | 1,249,706               | 50,904  |
| Materials and Supplies                | 28,900                | 19,984                  | 8,916   |
| Contractual Services                  | 1,043,114             | 839,905                 | 203,209   |
| Capital Outlay                        | 6,185                 | 6,185                   | 0   |
| Other                                 | 64,808                | 64,783                  | 25  |
| Total General Government - Judicial   | <u>2,443,617</u>      | <u>2,180,563</u>        | <u>263,054</u>  |
| Employee Fringe Benefits              |                       |                         |   |
| Child Support Enforcement             |                       |                         |   |
| Fringe Benefits                       | 306,388               | 295,353                 | 11,035  |
| PERS - County Share                   | 182,786               | 168,751                 | 14,035  |
| Total Employee Fringe Benefits        | <u>489,174</u>        | <u>464,104</u>          | <u>25,070</u>   |
| <i>Total Expenditures</i>             | <u>2,932,791</u>      | <u>2,644,667</u>        | <u>288,124</u>  |
| <i>Net Change in Fund Balance</i>     | (178,013)             | 126,043                 | 304,056   |
| <i>Fund Balance Beginning of Year</i> | 178,344               | 178,344                 | 0   |
| Prior Year Encumbrances Appropriated  | <u>3,414</u>          | <u>3,414</u>            | <u>0</u>  |
| <i>Fund Balance End of Year</i>       | <u><u>\$3,745</u></u> | <u><u>\$307,801</u></u> | <u><u>\$304,056</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, 2016*

|  | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|------------------|---|
| <b>Revenues</b>                              |                  |                  |   |
| Intergovernmental                            | \$1,058,368      | \$1,211,418      | \$153,050   |
| Other  | 1,049            | 1,201            | 152   |
| <i>Total Revenues</i>                        | <u>1,059,417</u> | <u>1,212,619</u> | <u>153,202</u>  |
| <b>Expenditures</b>                          |                  |                  |   |
| Current:                                     |                  |                  |   |
| Human Services                               |                  |                  |   |
| Children's Services Board                    |                  |                  |   |
| Contractual Services                         | 1,333,824        | 1,315,317        | 18,507  |
| Other  | 60,062           | 57,734           | 2,328   |
| <i>Total Expenditures</i>                    | <u>1,393,886</u> | <u>1,373,051</u> | <u>20,835</u>   |
| <i>Excess of Revenues Under Expenditures</i> | (334,469)        | (160,432)        | 174,037   |
| <b>Other Financing Sources</b>               |                  |                  |   |
| Transfers In                                 | 70,336           | 70,336           | 0   |
| <i>Net Change in Fund Balance</i>            | (264,133)        | (90,096)         | 174,037   |
| <i>Fund Balance Beginning of Year</i>        | 197,952          | 197,952          | 0   |
| Prior Year Encumbrances Appropriated         | 66,181           | 66,181           | 0   |
| <i>Fund Balance End of Year</i>              | <u>\$0</u>       | <u>\$174,037</u> | <u>\$174,037</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, 2016*

|   | Final<br>Budget | Actual          | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-----------------|-----------------|---|
| <b>Revenues</b>                           |                 |                 |   |
| Intergovernmental                         | \$659,244       | \$131,487       | (\$527,757)   |
| Other                                     | 27,576          | 5,500           | (22,076)  |
| <i>Total Revenues</i>                     | <u>686,820</u>  | <u>136,987</u>  | <u>(549,833)</u>  |
| <b>Expenditures</b>                       |                 |                 |   |
| Current:                                  |                 |                 |   |
| Economic Development and Assistance       |                 |                 |   |
| Community Development Program             |                 |                 |   |
| Personal Services                         | 11,188          | 0               | 11,188  |
| Contractual Services                      | 524,200         | 415             | 523,785   |
| Other                                     | 12,715          | 4,500           | 8,215   |
| Total Economic Development and Assistance | <u>548,103</u>  | <u>4,915</u>    | <u>543,188</u>  |
| Employee Fringe Benefits                  |                 |                 |   |
| Community Development Program             |                 |                 |   |
| Fringe Benefits                           | 246             | 0               | 246   |
| PERS - County Share                       | 1,566           | 0               | 1,566   |
| Total Employee Fringe Benefits            | <u>1,812</u>    | <u>0</u>        | <u>1,812</u>  |
| <i>Total Expenditures</i>                 | <u>549,915</u>  | <u>4,915</u>    | <u>545,000</u>  |
| <i>Net Change in Fund Balance</i>         | 136,905         | 132,072         | (4,833)   |
| <i>Fund Deficit Beginning of Year</i>     | (120,557)       | (120,557)       | 0   |
| Prior Year Encumbrances Appropriated      | 700             | 700             | 0   |
| <i>Fund Balance End of Year</i>           | <u>\$17,048</u> | <u>\$12,215</u> | <u>(\$4,833)</u>  |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Housing Improvement Fund*  
*For the Year Ended December 31, 2016*

|  | Final<br>Budget         | Actual                    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-------------------------|---------------------------|---|
| <b>Revenues</b>                                  |                         |                           |   |
| Intergovernmental                                | \$460,774               | \$160,845                 | (\$299,929)   |
| Interest   | 587                     | 205                       | (382)   |
| Other  | 53,069                  | 18,525                    | (34,544)  |
| <i>Total Revenues</i>                            | <u>514,430</u>          | <u>179,575</u>            | <u>(334,855)</u>  |
| <b>Expenditures</b>                              |                         |                           |   |
| Current:   |                         |                           |   |
| Economic Development and Assistance              |                         |                           |   |
| Community Housing Improvement                    |                         |                           |   |
| Personal Services                                | 10,766                  | 10,766                    | 0   |
| Contractual Services                             | 197,731                 | 188,473                   | 9,258   |
| Capital Outlay                                   | 203,650                 | 184,394                   | 19,256  |
| Other  | 2,318                   | 1,224                     | 1,094   |
| <i>Total Economic Development and Assistance</i> | <u>414,465</u>          | <u>384,857</u>            | <u>29,608</u>   |
| Employee Fringe Benefits                         |                         |                           |   |
| Community Safety Awareness                       |                         |                           |   |
| Fringe Benefits                                  | 264                     | 264                       | 0   |
| PERS - County Share                              | 1,550                   | 1,550                     | 0   |
| <i>Total Employee Fringe Benefits</i>            | <u>1,814</u>            | <u>1,814</u>              | <u>0</u>  |
| <i>Total Expenditures</i>                        | <u>416,279</u>          | <u>386,671</u>            | <u>29,608</u>   |
| <i>Net Change in Fund Balance</i>                | 98,151                  | (207,096)                 | (305,247)   |
| <i>Fund Balance Beginning of Year</i>            | <u>16,111</u>           | <u>16,111</u>             | <u>0</u>  |
| <i>Fund Balance (Deficit) End of Year</i>        | <u><u>\$114,262</u></u> | <u><u>(\$190,985)</u></u> | <u><u>(\$305,247)</u></u>                               |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Oriented Policing Services Fund*  
*For the Year Ended December 31, 2016*

|  | Final<br>Budget | Actual   | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-----------------|----------|---|
| <b>Revenues</b>                              |                 |          |   |
| Intergovernmental                            | \$27,499        | \$24,476 | (\$3,023)   |
| <b>Expenditures</b>                          |                 |          |   |
| Current:                                     |                 |          |   |
| Public Safety                                |                 |          |   |
| Community Oriented Policing Services         |                 |          |   |
| Personal Services                            | 2,500           | 1,968    | 532   |
| Materials and Supplies                       | 63              | 49       | 14  |
| Contractual Services                         | 29,999          | 29,999   | 0   |
| Total Public Safety                          | 32,562          | 32,016   | 546   |
| Employee Fringe Benefits                     |                 |          |   |
| Community Safety Awareness                   |                 |          |   |
| Fringe Benefits                              | 55              | 42       | 13  |
| PERS - County Share                          | 453             | 356      | 97  |
| Total Employee Fringe Benefits               | 508             | 398      | 110   |
| <i>Total Expenditures</i>                    | 33,070          | 32,414   | 656   |
| <i>Excess of Revenues Under Expenditures</i> | (5,571)         | (7,938)  | (2,367)   |
| <b>Other Financing Sources</b>               |                 |          |   |
| Transfers In                                 | 7,500           | 7,500    | 0   |
| <i>Net Change in Fund Balance</i>            | 1,929           | (438)    | (2,367)   |
| <i>Fund Balance Beginning of Year</i>        | 49              | 49       | 0   |
| <i>Fund Balance (Deficit) End of Year</i>    | \$1,978         | (\$389)  | (\$2,367)   |

**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, 2016*

|                                       | Final<br>Budget        | Actual                  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|------------------------|-------------------------|---|
| <b>Revenues</b>                       |                        |                         |   |
| Intergovernmental                     | \$2,181,484            | \$1,396,309             | (\$785,175)   |
| Interest                              | 1,103                  | 706                     | (397)   |
| <i>Total Revenues</i>                 | <u>2,182,587</u>       | <u>1,397,015</u>        | <u>(785,572)</u>  |
| <b>Expenditures</b>                   |                        |                         |   |
| Current:                              |                        |                         |   |
| Public Safety                         |                        |                         |   |
| Community Safety Awareness            |                        |                         |   |
| Personal Services                     | 764,228                | 395,614                 | 368,614   |
| Materials and Supplies                | 57,706                 | 18,925                  | 38,781  |
| Contractual Services                  | 740,997                | 323,659                 | 417,338   |
| Capital Outlay                        | 190,305                | 152,973                 | 37,332  |
| Other                                 | 598,328                | 201,252                 | 397,076   |
| Total Public Safety                   | <u>2,351,564</u>       | <u>1,092,423</u>        | <u>1,259,141</u>  |
| Employee Fringe Benefits              |                        |                         |   |
| Community Safety Awareness            |                        |                         |   |
| Fringe Benefits                       | 144,125                | 74,074                  | 70,051  |
| PERS - County Share                   | 107,184                | 55,456                  | 51,728  |
| Unemployment                          | 500                    | 400                     | 100   |
| Total Employee Fringe Benefits        | <u>251,809</u>         | <u>129,930</u>          | <u>121,879</u>  |
| <i>Total Expenditures</i>             | <u>2,603,373</u>       | <u>1,222,353</u>        | <u>1,381,020</u>  |
| <i>Net Change in Fund Balance</i>     | (420,786)              | 174,662                 | 595,448   |
| <i>Fund Balance Beginning of Year</i> | 393,498                | 393,498                 | 0   |
| Prior Year Encumbrances Appropriated  | <u>58,288</u>          | <u>58,288</u>           | <u>0</u>  |
| <i>Fund Balance End of Year</i>       | <u><u>\$31,000</u></u> | <u><u>\$626,448</u></u> | <u><u>\$595,448</u></u>                                 |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Computer Fund*  
*For the Year Ended December 31, 2016*

|  | Final<br>Budget | Actual    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-----------------|-----------|---|
| <b>Revenues</b>                                      |                 |           |   |
| Charges for Services                                 | \$256,600       | \$351,105 | \$94,505  |
| <b>Expenditures</b>                                  |                 |           |   |
| Current:   |                 |           |   |
| General Government - Legislative and Executive       |                 |           |   |
| Recorder's Computer                                  |                 |           |   |
| Personal Services                                    | 65,000          | 43,448    | 21,552  |
| Contractual Services                                 | 1,000           | 500       | 500   |
| Capital Outlay                                       | 152,440         | 24,355    | 128,085   |
| Other  | 89,500          | 67,189    | 22,311  |
| Total General Government - Legislative and Executive | 307,940         | 135,492   | 172,448   |
| General Government - Judicial                        |                 |           |   |
| Clerk of Courts                                      |                 |           |   |
| Capital Outlay                                       | 27,624          | 12,000    | 15,624  |
| Other  | 114,785         | 99,601    | 15,184  |
| Total Clerk of Courts                                | 142,409         | 111,601   | 30,808  |
| Juvenile Court                                       |                 |           |   |
| Capital Outlay                                       | 16,000          | 0         | 16,000  |
| Probate Court  |                 |           |   |
| Capital Outlay                                       | 25,951          | 8,079     | 17,872  |
| Other  | 43,360          | 29,501    | 13,859  |
| Total Probate Court                                  | 69,311          | 37,580    | 31,731  |
| Total General Government - Judicial                  | 227,720         | 149,181   | 78,539  |
| Employee Fringe Benefits                             |                 |           |   |
| Record's Computer                                    |                 |           |   |
| Fringe Benefits                                      | 10,400          | 7,206     | 3,194   |
| PERS - County Share                                  | 9,100           | 6,083     | 3,017   |
| Total Employee Fringe Benefits                       | 19,500          | 13,289    | 6,211   |
| <i>Total Expenditures</i>                            | 555,160         | 297,962   | 257,198   |
| <i>Net Change in Fund Balance</i>                    | (298,560)       | 53,143    | 351,703   |
| <i>Fund Balance Beginning of Year</i>                | 284,936         | 284,936   | 0   |
| Prior Year Encumbrances Appropriated                 | 56,411          | 56,411    | 0   |
| <i>Fund Balance End of Year</i>                      | \$42,787        | \$394,490 | \$351,703   |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Home Fund*  
*For the Year Ended December 31, 2016*

|                                       | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|------------------|------------------|---|
| <b>Revenues</b>                       |                  |                  |   |
| Property Taxes                        | \$766,556        | \$793,185        | \$26,629  |
| Intergovernmental                     | 106,774          | 110,483          | 3,709   |
| Donations                             | 54,137           | 56,018           | 1,881   |
| Other                                 | 533              | 551              | 18  |
| <i>Total Revenues</i>                 | <u>928,000</u>   | <u>960,237</u>   | <u>32,237</u>   |
| <b>Expenditures</b>                   |                  |                  |   |
| Current:                              |                  |                  |   |
| Human Services                        |                  |                  |   |
| County Home                           |                  |                  |   |
| Contractual Services                  | 847,046          | 842,046          | 5,000   |
| Capital Outlay                        | 122,775          | 70,132           | 52,643  |
| Other                                 | 52,067           | 47,250           | 4,817   |
| <i>Total Expenditures</i>             | <u>1,021,888</u> | <u>959,428</u>   | <u>62,460</u>   |
| <i>Net Change in Fund Balance</i>     | (93,888)         | 809              | 94,697  |
| <i>Fund Balance Beginning of Year</i> | 776,869          | 776,869          | 0   |
| Prior Year Encumbrances Appropriated  | 8,246            | 8,246            | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$691,227</u> | <u>\$785,924</u> | <u>\$94,697</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, 2016*

|   | Final<br>Budget         | Actual                  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-------------------------|-------------------------|---|
| <b>Revenues</b>                                     |                         |                         |   |
| Charges for Services                                | \$867,394               | \$628,015               | (\$239,379)   |
| Other   | 1,905                   | 1,595                   | (310)   |
| <i>Total Revenues</i>                               | <u>869,299</u>          | <u>629,610</u>          | <u>(239,689)</u>  |
| <b>Expenditures</b>                                 |                         |                         |   |
| Current:  |                         |                         |   |
| Public Safety                                       |                         |                         |   |
| Courthouse Security                                 |                         |                         |   |
| Personal Services                                   | 306,119                 | 256,073                 | 50,046  |
| Materials and Supplies                              | 18,038                  | 9,944                   | 8,094   |
| Contractual Services                                | 92,792                  | 58,747                  | 34,045  |
| Capital Outlay                                      | 168,735                 | 64,034                  | 104,701   |
| Other   | 417,746                 | 236,717                 | 181,029   |
| Total Public Safety                                 | <u>1,003,430</u>        | <u>625,515</u>          | <u>377,915</u>  |
| Employee Fringe Benefits                            |                         |                         |   |
| Courthouse Security                                 |                         |                         |   |
| Fringe Benefits                                     | 64,971                  | 26,958                  | 38,013  |
| PERS - County Share                                 | 41,536                  | 36,873                  | 4,663   |
| Total Employee Fringe Benefits                      | <u>106,507</u>          | <u>63,831</u>           | <u>42,676</u>   |
| <i>Total Expenditures</i>                           | <u>1,109,937</u>        | <u>689,346</u>          | <u>420,591</u>  |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (240,638)               | (59,736)                | 180,902   |
| <b>Other Financing Sources</b>                      |                         |                         |   |
| Transfers In  | 81,021                  | 81,021                  | 0   |
| <i>Net Change in Fund Balance</i>                   | (159,617)               | 21,285                  | 180,902   |
| <i>Fund Balance Beginning of Year</i>               | 843,152                 | 843,152                 | 0   |
| <i>Prior Year Encumbrances Appropriated</i>         | 93,564                  | 93,564                  | 0   |
| <i>Fund Balance End of Year</i>                     | <u><u>\$777,099</u></u> | <u><u>\$958,001</u></u> | <u><u>\$180,902</u></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, 2016*

|                                       | Final<br>Budget    | Actual             | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|--------------------|--------------------|---|
| <b>Revenues</b>                       |                    |                    |   |
| Special Assessments                   | \$500,000          | \$474,981          | (\$25,019)  |
| <b>Expenditures</b>                   |                    |                    |   |
| Current:                              |                    |                    |   |
| Public Works                          |                    |                    |   |
| Ditch Maintenance                     |                    |                    |   |
| Contractual Services                  | 4,035,092          | 175,077            | 3,860,015   |
| <i>Net Change in Fund Balance</i>     | (3,535,092)        | 299,904            | 3,834,996   |
| <i>Fund Balance Beginning of Year</i> | 6,312,372          | 6,312,372          | 0   |
| Prior Year Encumbrances Appropriated  | 35,092             | 35,092             | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$2,812,372</u> | <u>\$6,647,368</u> | <u>\$3,834,996</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, 2016*

|  | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|------------------|---|
| <b>Revenues</b>                              |                  |                  |   |
| Charges for Services                         | \$412,250        | \$274,643        | (\$137,607)   |
| Fines and Forfeitures                        | 21,619           | 14,403           | (7,216)   |
| Donations                                    | 6,054            | 4,033            | (2,021)   |
| Other  | 1,627            | 1,084            | (543)   |
| <i>Total Revenues</i>                        | <u>441,550</u>   | <u>294,163</u>   | <u>(147,387)</u>  |
| <b>Expenditures</b>                          |                  |                  |   |
| Current:                                     |                  |                  |   |
| Health                                       |                  |                  |   |
| Animal Control                               |                  |                  |   |
| Personal Services                            | 209,661          | 193,545          | 16,116  |
| Materials and Supplies                       | 27,469           | 24,919           | 2,550   |
| Contractual Services                         | 147,640          | 95,807           | 51,833  |
| Capital Outlay                               | 5,525            | 0                | 5,525   |
| Other  | 21,744           | 6,077            | 15,667  |
| Total Health                                 | <u>412,039</u>   | <u>320,348</u>   | <u>91,691</u>   |
| Employee Fringe Benefits                     |                  |                  |   |
| Animal Control                               |                  |                  |   |
| Fringe Benefits                              | 72,246           | 68,996           | 3,250   |
| PERS - County Share                          | 29,353           | 23,486           | 5,867   |
| Total Employee Fringe Benefits               | <u>101,599</u>   | <u>92,482</u>    | <u>9,117</u>  |
| <i>Total Expenditures</i>                    | <u>513,638</u>   | <u>412,830</u>   | <u>100,808</u>  |
| <i>Excess of Revenues Under Expenditures</i> | (72,088)         | (118,667)        | (46,579)  |
| <b>Other Financing Uses</b>                  |                  |                  |   |
| Transfers Out                                | (36,750)         | 0                | 36,750  |
| <i>Net Change in Fund Balance</i>            | (108,838)        | (118,667)        | (9,829)   |
| <i>Fund Balance Beginning of Year</i>        | 313,444          | 313,444          | 0   |
| Prior Year Encumbrances Appropriated         | 29,326           | 29,326           | 0   |
| <i>Fund Balance End of Year</i>              | <u>\$233,932</u> | <u>\$224,103</u> | <u>(\$9,829)</u>  |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**DRETAC Fund**  
*For the Year Ended December 31, 2016*

|  | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-----------------|------------------|---|
| <b>Revenues</b>                                      |                 |                  |   |
| Property Taxes                                       | \$417,187       | \$374,738        | (\$42,449)  |
| Other  | 24,813          | 22,288           | (2,525)   |
| <i>Total Revenues</i>                                | <u>442,000</u>  | <u>397,026</u>   | <u>(44,974)</u>   |
| <b>Expenditures</b>                                  |                 |                  |   |
| Current:   |                 |                  |   |
| General Government - Legislative and Executive       |                 |                  |   |
| DRETAC Treasurer                                     |                 |                  |   |
| Personal Services                                    | 165,496         | 151,808          | 13,688  |
| Materials and Supplies                               | 4,828           | 1,964            | 2,864   |
| Contractual Services                                 | 24,101          | 12,026           | 12,075  |
| Capital Outlay                                       | 2,697           | 1,054            | 1,643   |
| Other  | 4,838           | 1,595            | 3,243   |
| Total General Government - Legislative and Executive | <u>201,960</u>  | <u>168,447</u>   | <u>33,513</u>   |
| General Government - Judicial                        |                 |                  |   |
| DRETAC Prosecutor                                    |                 |                  |   |
| Personal Services                                    | 214,000         | 123,458          | 90,542  |
| Materials and Supplies                               | 10,092          | 6,787            | 3,305   |
| Contractual Services                                 | 24,176          | 18,725           | 5,451   |
| Capital Outlay                                       | 29,716          | 15,000           | 14,716  |
| Other  | 108,153         | 38,486           | 69,667  |
| Total General Government - Judicial                  | <u>386,137</u>  | <u>202,456</u>   | <u>183,681</u>  |
| Employee Fringe Benefits                             |                 |                  |   |
| DRETAC Treasurer                                     |                 |                  |   |
| Fringe Benefits                                      | 40,141          | 32,470           | 7,671   |
| PERS - County Share                                  | 22,672          | 21,253           | 1,419   |
| Total DRETAC Treasurer                               | <u>62,813</u>   | <u>53,723</u>    | <u>9,090</u>  |
| DRETAC Prosecutor                                    |                 |                  |   |
| Fringe Benefits                                      | 30,520          | 29,858           | 662   |
| PERS - County Share                                  | 22,400          | 17,284           | 5,116   |
| Total DRETAC Prosecutor                              | <u>52,920</u>   | <u>47,142</u>    | <u>5,778</u>  |
| Total Employee Fringe Benefits                       | <u>115,733</u>  | <u>100,865</u>   | <u>14,868</u>   |
| <i>Total Expenditures</i>                            | <u>703,830</u>  | <u>471,768</u>   | <u>232,062</u>  |
| <i>Net Change in Fund Balance</i>                    | (261,830)       | (74,742)         | 187,088   |
| <i>Fund Balance Beginning of Year</i>                | 288,466         | 288,466          | 0   |
| Prior Year Encumbrances Appropriated                 | <u>71,614</u>   | <u>71,614</u>    | <u>0</u>  |
| <i>Fund Balance End of Year</i>                      | <u>\$98,250</u> | <u>\$285,338</u> | <u>\$187,088</u>  |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Enforcement Fund*  
*For the Year Ended December 31, 2016*

|                                       | Final<br>Budget    | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|--------------------|------------------|---|
| <b>Revenues</b>                       |                    |                  |   |
| Property Taxes                        | \$1,556,178        | \$1,351,070      | (\$205,108)   |
| Intergovernmental                     | 585,890            | 509,130          | (76,760)  |
| Donations                             | 432                | 375              | (57)  |
| Other                                 | 66,671             | 57,884           | (8,787)   |
| <i>Total Revenues</i>                 | <u>2,209,171</u>   | <u>1,918,459</u> | <u>(290,712)</u>  |
| <b>Expenditures</b>                   |                    |                  |   |
| Current:                              |                    |                  |   |
| Public Safety                         |                    |                  |   |
| Drug Law Enforcement and Education    |                    |                  |   |
| Personal Services                     | 365,499            | 313,867          | 51,632  |
| Materials and Supplies                | 8,866              | 7,904            | 962   |
| Contractual Services                  | 10,039             | 4,217            | 5,822   |
| Capital Outlay                        | 13,550             | 10,050           | 3,500   |
| Other                                 | 88,679             | 57,303           | 31,376  |
| Intergovernmental                     | 1,620,000          | 1,569,928        | 50,072  |
| Total Public Safety                   | <u>2,106,633</u>   | <u>1,963,269</u> | <u>143,364</u>  |
| Employee Fringe Benefits              |                    |                  |   |
| Drug Law Enforcement and Education    |                    |                  |   |
| Fringe Benefits                       | 60,835             | 47,325           | 13,510  |
| PERS - County Share                   | 27,255             | 27,040           | 215   |
| Total Employee Fringe Benefits        | <u>88,090</u>      | <u>74,365</u>    | <u>13,725</u>   |
| <i>Total Expenditures</i>             | <u>2,194,723</u>   | <u>2,037,634</u> | <u>157,089</u>  |
| <i>Net Change in Fund Balance</i>     | 14,448             | (119,175)        | (133,623)   |
| <i>Fund Balance Beginning of Year</i> | 991,881            | 991,881          | 0   |
| Prior Year Encumbrances Appropriated  | 181                | 181              | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$1,006,510</u> | <u>\$872,887</u> | <u>(\$133,623)</u>                                      |

**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, 2016*

|                                       | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-----------------|------------------|---|
| <b>Revenues</b>                       |                 |                  |   |
| Charges for Services                  | \$35,223        | \$23,276         | (\$11,947)  |
| <b>Expenditures</b>                   |                 |                  |   |
| Current:                              |                 |                  |   |
| General Government - Judicial         |                 |                  |   |
| Indigent Guardianship                 |                 |                  |   |
| Other                                 | 116,294         | 20,300           | 95,994  |
| <i>Net Change in Fund Balance</i>     | (81,071)        | 2,976            | 84,047  |
| <i>Fund Balance Beginning of Year</i> | 102,532         | 102,532          | 0   |
| Prior Year Encumbrances Appropriated  | 5,223           | 5,223            | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$26,684</u> | <u>\$110,731</u> | <u>\$84,047</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, 2016*

|                                       | Final<br>Budget       | Actual                | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-----------------------|-----------------------|---|
| <b>Revenues</b>                       |                       |                       |   |
| Charges for Services                  | \$145                 | \$59                  | (\$86)  |
| Intergovernmental                     | 13,257                | 5,376                 | (7,881)   |
| Donations                             | 740                   | 300                   | (440)   |
| <i>Total Revenues</i>                 | <u>14,142</u>         | <u>5,735</u>          | <u>(8,407)</u>  |
| <b>Expenditures</b>                   |                       |                       |   |
| Current:                              |                       |                       |   |
| Public Safety                         |                       |                       |   |
| Juvenile Detention Center Donations   |                       |                       |   |
| Contractual Services                  | 5,376                 | 5,376                 | 0   |
| Other                                 | 5,661                 | 989                   | 4,672   |
| <i>Total Expenditures</i>             | <u>11,037</u>         | <u>6,365</u>          | <u>4,672</u>  |
| <i>Net Change in Fund Balance</i>     | 3,105                 | (630)                 | (3,735)   |
| <i>Fund Balance Beginning of Year</i> | 1,079                 | 1,079                 | 0   |
| Prior Year Encumbrances Appropriated  | <u>2,266</u>          | <u>2,266</u>          | <u>0</u>  |
| <i>Fund Balance End of Year</i>       | <u><u>\$6,450</u></u> | <u><u>\$2,715</u></u> | <u><u>(\$3,735)</u></u>                                 |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-----------------|-------------------|---|
| <b>Revenues</b>                           |                 |                   |   |
| Charges for Services                      | \$56,000        | \$35,870          | (\$20,130)  |
| <b>Expenditures</b>                       |                 |                   |   |
| Current:                                  |                 |                   |   |
| Human Services                            |                 |                   |   |
| Women's Shelter                           |                 |                   |   |
| Contractual Services                      | 72,128          | 64,087            | 8,041   |
| <i>Net Change in Fund Balance</i>         | (16,128)        | (28,217)          | (12,089)  |
| <i>Fund Deficit Beginning of Year</i>     | (10,530)        | (10,530)          | 0   |
| Prior Year Encumbrances Appropriated      | 27,128          | 27,128            | 0   |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$470</u>    | <u>(\$11,619)</u> | <u>(\$12,089)</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, 2016*

|  | Final<br>Budget | Actual         | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-----------------|----------------|---|
| <b>Revenues</b>                        |                 |                |   |
| Intergovernmental                      | \$483,919       | \$363,934      | (\$119,985)   |
| Donations                              | 24,912          | 18,735         | (6,177)   |
| Other                                  | 72,616          | 54,611         | (18,005)  |
| <i>Total Revenues</i>                  | <u>581,447</u>  | <u>437,280</u> | <u>(144,167)</u>  |
| <b>Expenditures</b>                    |                 |                |   |
| Current:                               |                 |                |   |
| Human Services                         |                 |                |   |
| Aging Disability Resource Center       |                 |                |   |
| Personal Services                      | 131,493         | 123,857        | 7,636   |
| Contractual Services                   | 8,783           | 6,594          | 2,189   |
| Capital Outlay                         | 762             | 0              | 762   |
| Total Aging Disability Resource Center | <u>141,038</u>  | <u>130,451</u> | <u>10,587</u>   |
| Title III-B                            |                 |                |   |
| Personal Services                      | 66,186          | 66,040         | 146   |
| Materials and Supplies                 | 6,238           | 5,273          | 965   |
| Contractual Services                   | 103,322         | 95,586         | 7,736   |
| Total Title III-B                      | <u>175,746</u>  | <u>166,899</u> | <u>8,847</u>  |
| Title III-C                            |                 |                |   |
| Personal Services                      | 140,669         | 139,916        | 753   |
| Contractual Services                   | 25,772          | 25,772         | 0   |
| Other                                  | 13,667          | 13,667         | 0   |
| Total Title III-C                      | <u>180,108</u>  | <u>179,355</u> | <u>753</u>  |
| Donations                              |                 |                |   |
| Personal Services                      | 2,615           | 2,615          | 0   |
| Contractual Services                   | 16,587          | 12,862         | 3,725   |
| Other                                  | 52,721          | 38,936         | 13,785  |
| Total Donations                        | <u>71,923</u>   | <u>54,413</u>  | <u>17,510</u>   |
| Activities                             |                 |                |   |
| Personal Services                      | 43,764          | 40,340         | 3,424   |
| Home Delivered Meals                   |                 |                |   |
| Contractual Services                   | 50,180          | 40,537         | 9,643   |
| Home Energy Assistance Program         |                 |                |   |
| Personal Services                      | \$6,429         | \$3,664        | \$2,765   |

(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, 2016*

|  | Final<br>Budget | Actual  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-----------------|---------|---|
| Medicare Improvements for Patients     |                 |         |   |
| Personal Services                      | \$3,379         | \$0     | \$3,379   |
| Seniors Trust Fund                     |                 |         |   |
| Capital Outlay                         | 21,093          | 1,061   | 20,032  |
| Other                                  | 35,354          | 0       | 35,354  |
| Total Seniors Trust Fund               | 56,447          | 1,061   | 55,386  |
| Total Human Services                   | 729,014         | 616,720 | 112,294   |
| Employee Fringe Benefits               |                 |         |   |
| Aging Disability Resource Center       |                 |         |   |
| Fringe Benefits                        | 31,930          | 26,172  | 5,758   |
| PERS - County Share                    | 18,409          | 17,333  | 1,076   |
| Total Aging Disability Resource Center | 50,339          | 43,505  | 6,834   |
| Title III-B                            |                 |         |   |
| Fringe Benefits                        | 17,560          | 16,642  | 918   |
| PERS - County Share                    | 9,298           | 9,246   | 52  |
| Total Title III-B                      | 26,858          | 25,888  | 970   |
| Title III-C                            |                 |         |   |
| Fringe Benefits                        | 15,630          | 15,364  | 266   |
| PERS - County Share                    | 19,707          | 19,588  | 119   |
| Total Title III-C                      | 35,337          | 34,952  | 385   |
| Donations                              |                 |         |   |
| Fringe Benefits                        | 60              | 58      | 2   |
| PERS - County Share                    | 366             | 366     | 0   |
| Total Donations                        | \$426           | \$424   | \$2   |

(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, 2016*

|  | Final<br>Budget | Actual    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-----------------|-----------|---|
| Activities                                   |                 |           |   |
| Fringe Benefits                              | \$1,019         | \$906     | \$113   |
| PERS - County Share                          | 6,097           | 5,647     | 450   |
| Total Activities                             | 7,116           | 6,553     | 563   |
| Home Energy Assistance Program               |                 |           |   |
| Fringe Benefits                              | 163             | 101       | 62  |
| PERS - County Share                          | 907             | 520       | 387   |
| Total Home Energy Assistance Program         | 1,070           | 621       | 449   |
| Medicare Improvements for Patients           |                 |           |   |
| Fringe Benefits                              | 74              | 0         | 74  |
| PERS - County Share                          | 473             | 0         | 473   |
| Total Medicare Improvements for Patients     | 547             | 0         | 547   |
| Total Employee Fringe Benefits               | 121,693         | 111,943   | 9,750   |
| <i>Total Expenditures</i>                    | 850,707         | 728,663   | 122,044   |
| <i>Excess of Revenues Under Expenditures</i> | (269,260)       | (291,383) | (22,123)  |
| <b>Other Financing Sources</b>               |                 |           |   |
| Transfers In                                 | 293,748         | 293,748   | 0   |
| <i>Net Change in Fund Balance</i>            | 24,488          | 2,365     | (22,123)  |
| <i>Fund Deficit Beginning of Year</i>        | (3,531)         | (3,531)   | 0   |
| Prior Year Encumbrances Appropriated         | 26,486          | 26,486    | 0   |
| <i>Fund Balance End of Year</i>              | \$47,443        | \$25,320  | (\$22,123)  |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ohio Criminal Justice Service Fund*  
*For the Year Ended December 31, 2016*

|                                       | Final<br>Budget | Actual    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-----------------|-----------|---|
| <b>Revenues</b>                       |                 |           |   |
| Intergovernmental                     | \$1,059,959     | \$245,582 | (\$814,377)   |
| <b>Expenditures</b>                   |                 |           |   |
| Current:                              |                 |           |   |
| Public Safety                         |                 |           |   |
| Sheriff                               |                 |           |   |
| Personal Services                     | 43,599          | 43,599    | 0   |
| Contractual Services                  | 465,054         | 44,282    | 420,772   |
| Other                                 | 373,919         | 0         | 373,919   |
| Total Public Safety                   | 882,572         | 87,881    | 794,691   |
| Employee Fringe Benefits              |                 |           |   |
| Sheriff                               |                 |           |   |
| Fringe Benefits                       | 6,208           | 5,688     | 520   |
| PERS - County Share                   | 6,363           | 6,363     | 0   |
| Total Employee Fringe Benefits        | 12,571          | 12,051    | 520   |
| <i>Total Expenditures</i>             | 895,143         | 99,932    | 795,211   |
| <i>Net Change in Fund Balance</i>     | 164,816         | 145,650   | (19,166)  |
| <i>Fund Deficit Beginning of Year</i> | (35,810)        | (35,810)  | 0   |
| Prior Year Encumbrances Appropriated  | 3,856           | 3,856     | 0   |
| <i>Fund Balance End of Year</i>       | \$132,862       | \$113,696 | (\$19,166)  |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Port Authority Fund*  
*For the Year Ended December 31, 2016*

|                                       | Final<br>Budget  | Actual          | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|------------------|-----------------|---|
| <b>Revenues</b>                       |                  |                 |   |
| Other                                 | \$151,280        | \$26,712        | (\$124,568)   |
| <b>Expenditures</b>                   |                  |                 |   |
| Current:                              |                  |                 |   |
| Economic Development and Assistance   |                  |                 |   |
| Port Authority                        |                  |                 |   |
| Other                                 | 70,396           | 62,389          | 8,007   |
| <i>Net Change in Fund Balance</i>     | 80,884           | (35,677)        | (116,561)   |
| <i>Fund Balance Beginning of Year</i> | 65,791           | 65,791          | 0   |
| Prior Year Encumbrances Appropriated  | 3,325            | 3,325           | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$150,000</u> | <u>\$33,439</u> | <u>(\$116,561)</u>                                      |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2016*

|  | Final<br>Budget           | Actual                    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|---------------------------|---------------------------|---|
| <b>Revenues</b>                                      |                           |                           |   |
| Charges for Services                                 | \$1,448,009               | \$2,487,544               | \$1,039,535   |
| Other  | 6,491                     | 11,151                    | 4,660   |
| <i>Total Revenues</i>                                | <u>1,454,500</u>          | <u>2,498,695</u>          | <u>1,044,195</u>  |
| <b>Expenditures</b>                                  |                           |                           |   |
| Current:   |                           |                           |   |
| General Government - Legislative and Executive       |                           |                           |   |
| Auditor - Real Estate Assessment                     |                           |                           |   |
| Personal Services                                    | 529,500                   | 335,632                   | 193,868   |
| Materials and Supplies                               | 100,713                   | 64,000                    | 36,713  |
| Contractual Services                                 | 652,788                   | 503,221                   | 149,567   |
| Capital Outlay                                       | 55,070                    | 48,500                    | 6,570   |
| Other  | 39,783                    | 25,500                    | 14,283  |
| Total General Government - Legislative and Executive | <u>1,377,854</u>          | <u>976,853</u>            | <u>401,001</u>  |
| Employee Fringe Benefits                             |                           |                           |   |
| Auditor - Real Estate Assessment                     |                           |                           |   |
| Fringe Benefits                                      | 185,750                   | 68,309                    | 117,441   |
| PERS - County Share                                  | 99,250                    | 43,009                    | 56,241  |
| Unemployment   | 15,000                    | 0                         | 15,000  |
| Total Employee Fringe Benefits                       | <u>300,000</u>            | <u>111,318</u>            | <u>188,682</u>  |
| <i>Total Expenditures</i>                            | <u>1,677,854</u>          | <u>1,088,171</u>          | <u>589,683</u>  |
| <i>Net Change in Fund Balance</i>                    | (223,354)                 | 1,410,524                 | 1,633,878   |
| <i>Fund Balance Beginning of Year</i>                | 3,713,881                 | 3,713,881                 | 0   |
| Prior Year Encumbrances Appropriated                 | <u>138,715</u>            | <u>138,715</u>            | <u>0</u>  |
| <i>Fund Balance End of Year</i>                      | <u><u>\$3,629,242</u></u> | <u><u>\$5,263,120</u></u> | <u><u>\$1,633,878</u></u>                               |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Program Fund*  
*For the Year Ended December 31, 2016*

|                                       | Final<br>Budget        | Actual                  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|------------------------|-------------------------|---|
| <b>Revenues</b>                       |                        |                         |   |
| Charges for Services                  | \$39,334               | \$21,568                | (\$17,766)  |
| Interest                              | 2,666                  | 1,462                   | (1,204)   |
| <i>Total Revenues</i>                 | <u>42,000</u>          | <u>23,030</u>           | <u>(18,970)</u>   |
| <b>Expenditures</b>                   |                        |                         |   |
| Current:                              |                        |                         |   |
| Economic Development and Assistance   |                        |                         |   |
| Revolving Loan                        |                        |                         |   |
| Contractual Services                  | 1,200                  | 0                       | 1,200   |
| Other                                 | 158,993                | 1,000                   | 157,993   |
| <i>Total Expenditures</i>             | <u>160,193</u>         | <u>1,000</u>            | <u>159,193</u>  |
| <i>Net Change in Fund Balance</i>     | (118,193)              | 22,030                  | 140,223   |
| <i>Fund Balance Beginning of Year</i> | <u>156,245</u>         | <u>156,245</u>          | <u>0</u>  |
| <i>Fund Balance End of Year</i>       | <u><u>\$38,052</u></u> | <u><u>\$178,275</u></u> | <u><u>\$140,223</u></u>                                 |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Safe Communities Fund*  
*For the Year Ended December 31, 2016*

|   | Final<br>Budget | Actual    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-----------------|-----------|---|
| <b>Revenues</b>                           |                 |           |   |
| Intergovernmental                         | \$155,343       | \$58,556  | (\$96,787)  |
| <b>Expenditures</b>                       |                 |           |   |
| Current:                                  |                 |           |   |
| Public Safety                             |                 |           |   |
| Safe Communities Program                  |                 |           |   |
| Personal Services                         | 107,969         | 44,589    | 63,380  |
| Contractual Services                      | 5,371           | 2,179     | 3,192   |
| Total Public Safety                       | 113,340         | 46,768    | 66,572  |
| Employee Fringe Benefits                  |                 |           |   |
| Safe Communities Program                  |                 |           |   |
| Fringe Benefits                           | 2,335           | 965       | 1,370   |
| PERS - County Share                       | 19,266          | 7,635     | 11,631  |
| Total Employee Fringe Benefits            | 21,601          | 8,600     | 13,001  |
| <i>Total Expenditures</i>                 | 134,941         | 55,368    | 79,573  |
| <i>Net Change in Fund Balance</i>         | 20,402          | 3,188     | (17,214)  |
| <i>Fund Deficit Beginning of Year</i>     | (10,402)        | (10,402)  | 0   |
| <i>Fund Balance (Deficit) End of Year</i> | \$10,000        | (\$7,214) | (\$17,214)  |

**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, 2016*

|                                       | Final<br>Budget         | Actual                  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-------------------------|-------------------------|---|
| <b>Revenues</b>                       |                         |                         |   |
| Charges for Services                  | \$33,411                | \$21,409                | (\$12,002)  |
| Intergovernmental                     | 1,361,096               | 872,155                 | (488,941)   |
| Other                                 | 286                     | 183                     | (103)   |
| <i>Total Revenues</i>                 | <u>1,394,793</u>        | <u>893,747</u>          | <u>(501,046)</u>  |
| <b>Expenditures</b>                   |                         |                         |   |
| Current:                              |                         |                         |   |
| Human Services                        |                         |                         |   |
| Shelter Care and Youth Services       |                         |                         |   |
| Personal Services                     | 607,347                 | 317,894                 | 289,453   |
| Materials and Supplies                | 5,000                   | 0                       | 5,000   |
| Contractual Services                  | 756,380                 | 408,204                 | 348,176   |
| Capital Outlay                        | 107,895                 | 61,128                  | 46,767  |
| Other                                 | 38,850                  | 17,017                  | 21,833  |
| Total Human Services                  | <u>1,515,472</u>        | <u>804,243</u>          | <u>711,229</u>  |
| Employee Fringe Benefits              |                         |                         |   |
| Shelter Care and Youth Services       |                         |                         |   |
| Fringe Benefits                       | 226,577                 | 110,966                 | 115,611   |
| PERS - County Share                   | 85,175                  | 44,353                  | 40,822  |
| Total Employee Fringe Benefits        | <u>311,752</u>          | <u>155,319</u>          | <u>156,433</u>  |
| <i>Total Expenditures</i>             | <u>1,827,224</u>        | <u>959,562</u>          | <u>867,662</u>  |
| <i>Net Change in Fund Balance</i>     | (432,431)               | (65,815)                | 366,616   |
| <i>Fund Balance Beginning of Year</i> | 597,011                 | 597,011                 | 0   |
| Prior Year Encumbrances Appropriated  | <u>57,009</u>           | <u>57,009</u>           | <u>0</u>  |
| <i>Fund Balance End of Year</i>       | <u><u>\$221,589</u></u> | <u><u>\$588,205</u></u> | <u><u>\$366,616</u></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, 2016*

|                                       | Final<br>Budget | Actual          | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-----------------|-----------------|---|
| <b>Revenues</b>                       |                 |                 |   |
| Donations                             | \$259,210       | \$172,942       | (\$86,268)  |
| <b>Expenditures</b>                   |                 |                 |   |
| Current:                              |                 |                 |   |
| Public Safety                         |                 |                 |   |
| Sheriff Donations                     |                 |                 |   |
| Other                                 | 303,556         | 243,880         | 59,676  |
| <i>Net Change in Fund Balance</i>     | (44,346)        | (70,938)        | (26,592)  |
| <i>Fund Balance Beginning of Year</i> | 82,385          | 82,385          | 0   |
| Prior Year Encumbrances Appropriated  | 61,197          | 61,197          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$99,236</u> | <u>\$72,644</u> | <u>(\$26,592)</u>                                       |



**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title IV-D Fund*  
*For the Year Ended December 31, 2016*

|  | Final<br>Budget | Actual     | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-----------------|------------|---|
| <b>Revenues</b>                              |                 |            |   |
| Charges for Services                         | \$323,988       | \$323,988  | \$0   |
| <b>Expenditures</b>                          |                 |            |   |
| Current:                                     |                 |            |   |
| Human Services                               |                 |            |   |
| Title IV-D                                   |                 |            |   |
| Personal Services                            | 262,791         | 217,947    | 44,844  |
| Materials and Supplies                       | 4,761           | 4,259      | 502   |
| Contractual Services                         | 50,426          | 38,802     | 11,624  |
| Capital Outlay                               | 6,262           | 5,000      | 1,262   |
| Other  | 950             | 950        | 0   |
| Total Human Services                         | 325,190         | 266,958    | 58,232  |
| Employee Fringe Benefits                     |                 |            |   |
| Title IV-D                                   |                 |            |   |
| Fringe Benefits                              | 44,590          | 43,431     | 1,159   |
| PERS - County Share                          | 33,995          | 30,329     | 3,666   |
| Total Employee Fringe Benefits               | 78,585          | 73,760     | 4,825   |
| <i>Total Expenditures</i>                    | 403,775         | 340,718    | 63,057  |
| <i>Excess of Revenues Under Expenditures</i> | (79,787)        | (16,730)   | 63,057  |
| <b>Other Financing Sources</b>               |                 |            |   |
| Transfers In                                 | 106,173         | 1,859      | (104,314)   |
| <i>Net Change in Fund Balance</i>            | 26,386          | (14,871)   | (41,257)  |
| <i>Fund Deficit Beginning of Year</i>        | (34,594)        | (34,594)   | 0   |
| Prior Year Encumbrances Appropriated         | 8,208           | 8,208      | 0   |
| <i>Fund Balance (Deficit) End of Year</i>    | \$0             | (\$41,257) | (\$41,257)  |

**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, 2016*

|   | Final<br>Budget  | Actual             | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|------------------|--------------------|---|
| <b>Revenues</b>                           |                  |                    |   |
| Charges for Services                      | \$861,436        | \$651,885          | (\$209,551)   |
| Intergovernmental                         | 1,299,924        | 983,707            | (316,217)   |
| Other                                     | 219,028          | 165,748            | (53,280)  |
| <i>Total Revenues</i>                     | <u>2,380,388</u> | <u>1,801,340</u>   | <u>(579,048)</u>  |
| <b>Expenditures</b>                       |                  |                    |   |
| Current:                                  |                  |                    |   |
| Human Services                            |                  |                    |   |
| Transportation                            |                  |                    |   |
| Personal Services                         | 946,413          | 946,004            | 409   |
| Materials and Supplies                    | 13,267           | 12,979             | 288   |
| Contractual Services                      | 909,637          | 705,794            | 203,843   |
| Capital Outlay                            | 15,431           | 15,431             | 0   |
| Other                                     | 30,391           | 15,491             | 14,900  |
| Total Human Services                      | <u>1,915,139</u> | <u>1,695,699</u>   | <u>219,440</u>  |
| Employee Fringe Benefits                  |                  |                    |   |
| Transportation                            |                  |                    |   |
| Fringe Benefits                           | 133,455          | 133,268            | 187   |
| PERS - County Share                       | 131,187          | 130,754            | 433   |
| Total Employee Fringe Benefits            | <u>264,642</u>   | <u>264,022</u>     | <u>620</u>  |
| <i>Total Expenditures</i>                 | <u>2,179,781</u> | <u>1,959,721</u>   | <u>220,060</u>  |
| <i>Net Change in Fund Balance</i>         | 200,607          | (158,381)          | (358,988)   |
| <i>Fund Deficit Beginning of Year</i>     | (21,219)         | (21,219)           | 0   |
| Prior Year Encumbrances Appropriated      | <u>72,695</u>    | <u>72,695</u>      | <u>0</u>  |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$252,083</u> | <u>(\$106,905)</u> | <u>(\$358,988)</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, 2016*

|   | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|------------------|------------------|---|
| <b>Revenues</b>                             |                  |                  |   |
| Intergovernmental                           | \$110,940        | \$0              | (\$110,940)   |
| <b>Expenditures</b>                         |                  |                  |   |
| Current:                                    |                  |                  |   |
| Human Services                              |                  |                  |   |
| Transportation Improvement                  |                  |                  |   |
| Other                                       | 404,738          | 16,000           | 388,738   |
| <i>Net Change in Fund Balance</i>           | (293,798)        | (16,000)         | 277,798   |
| <i>Fund Balance Beginning of Year</i>       | 382,858          | 382,858          | 0   |
| <i>Prior Year Encumbrances Appropriated</i> | 10,940           | 10,940           | 0   |
| <i>Fund Balance End of Year</i>             | <u>\$100,000</u> | <u>\$377,798</u> | <u>\$277,798</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, 2016*

|   | Final<br>Budget     | Actual                   | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|---------------------|--------------------------|---|
| <b>Revenues</b>                           |                     |                          |   |
| Intergovernmental                         | \$195,064           | \$95,582                 | (\$99,482)  |
| Donations                                 | 357                 | 175                      | (182)   |
| <i>Total Revenues</i>                     | <u>195,421</u>      | <u>95,757</u>            | <u>(99,664)</u>   |
| <b>Expenditures</b>                       |                     |                          |   |
| Current:                                  |                     |                          |   |
| Human Services                            |                     |                          |   |
| Victim Assistance Program                 |                     |                          |   |
| Personal Services                         | 115,532             | 62,071                   | 53,461  |
| Materials and Supplies                    | 8,356               | 3,790                    | 4,566   |
| Contractual Services                      | 6,787               | 2,130                    | 4,657   |
| Capital Outlay                            | 3,120               | 1,585                    | 1,535   |
| Other                                     | 2,371               | 2,351                    | 20  |
| Total Human Services                      | <u>136,166</u>      | <u>71,927</u>            | <u>64,239</u>   |
| Employee Fringe Benefits                  |                     |                          |   |
| Victim Assistance Program                 |                     |                          |   |
| Fringe Benefits                           | 28,992              | 16,411                   | 12,581  |
| PERS - County Share                       | 17,155              | 8,690                    | 8,465   |
| Total Employee Fringe Benefits            | <u>46,147</u>       | <u>25,101</u>            | <u>21,046</u>   |
| <i>Total Expenditures</i>                 | <u>182,313</u>      | <u>97,028</u>            | <u>85,285</u>   |
| <i>Net Change in Fund Balance</i>         | 13,108              | (1,271)                  | (14,379)  |
| <i>Fund Deficit Beginning of Year</i>     | (15,781)            | (15,781)                 | 0   |
| Prior Year Encumbrances Appropriated      | <u>2,998</u>        | <u>2,998</u>             | <u>0</u>  |
| <i>Fund Balance (Deficit) End of Year</i> | <u><u>\$325</u></u> | <u><u>(\$14,054)</u></u> | <u><u>(\$14,379)</u></u>                                |

**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, 2016*

|                                       | Final<br>Budget | Actual          | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-----------------|-----------------|---|
| <b>Revenues</b>                       |                 |                 |   |
| Charges for Services                  | \$42,691        | \$25,188        | (\$17,503)  |
| <b>Expenditures</b>                   |                 |                 |   |
| Current:                              |                 |                 |   |
| Human Services                        |                 |                 |   |
| Webcheck Program                      |                 |                 |   |
| Other                                 | 60,738          | 32,492          | 28,246  |
| <i>Net Change in Fund Balance</i>     | (18,047)        | (7,304)         | 10,743  |
| <i>Fund Balance Beginning of Year</i> | 40,221          | 40,221          | 0   |
| Prior Year Encumbrances Appropriated  | 10,121          | 10,121          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$32,295</u> | <u>\$43,038</u> | <u>\$10,743</u>   |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Workforce Development Fund*  
*For the Year Ended December 31, 2016*

|  | Final<br>Budget         | Actual                 | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-------------------------|------------------------|---|
| <b>Revenues</b>                                      |                         |                        |   |
| Charges for Services                                 | \$49,067                | \$33,549               | (\$15,518)  |
| Intergovernmental                                    | 2,097,231               | 1,433,962              | (663,269)   |
| Other  | 73,930                  | 50,549                 | (23,381)  |
| <i>Total Revenues</i>                                | <u>2,220,228</u>        | <u>1,518,060</u>       | <u>(702,168)</u>  |
| <b>Expenditures</b>                                  |                         |                        |   |
| Current:   |                         |                        |   |
| General Government - Legislative and Executive       |                         |                        |   |
| Workforce Development                                |                         |                        |   |
| Personal Services                                    | 109,295                 | 91,292                 | 18,003  |
| Materials and Supplies                               | 1,385                   | 1,250                  | 135   |
| Contractual Services                                 | 1,645,994               | 1,231,549              | 414,445   |
| Other  | 39,641                  | 25,598                 | 14,043  |
| Total General Government - Legislative and Executive | <u>1,796,315</u>        | <u>1,349,689</u>       | <u>446,626</u>  |
| Employee Fringe Benefits                             |                         |                        |   |
| Workforce Development                                |                         |                        |   |
| Fringe Benefits                                      | 25,868                  | 19,141                 | 6,727   |
| PERS - County Share                                  | 14,858                  | 10,188                 | 4,670   |
| Total Employee Fringe Benefits                       | <u>40,726</u>           | <u>29,329</u>          | <u>11,397</u>   |
| <i>Total Expenditures</i>                            | <u>1,837,041</u>        | <u>1,379,018</u>       | <u>458,023</u>  |
| <i>Net Change in Fund Balance</i>                    | 383,187                 | 139,042                | (244,145)   |
| <i>Fund Deficit Beginning of Year</i>                | (50,247)                | (50,247)               | 0   |
| Prior Year Encumbrances Appropriated                 | <u>5,461</u>            | <u>5,461</u>           | <u>0</u>  |
| <i>Fund Balance End of Year</i>                      | <u><u>\$338,401</u></u> | <u><u>\$94,256</u></u> | <u><u>(\$244,145)</u></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, 2016*

|  | Final<br>Budget         | Actual                 | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-------------------------|------------------------|---|
| <b>Revenues</b>                                |                         |                        |   |
| Property Taxes                                 | \$884,285               | \$701,034              | (\$183,251)   |
| Intergovernmental                              | 79,033                  | 62,655                 | (16,378)  |
| Other  | 163,502                 | 162,284                | (1,218)   |
| <i>Total Revenues</i>                          | <u>1,126,820</u>        | <u>925,973</u>         | <u>(200,847)</u>  |
| <b>Expenditures</b>                            |                         |                        |   |
| Current:                                       |                         |                        |   |
| General Government - Legislative and Executive |                         |                        |   |
| Other  | 2,500                   | 0                      | 2,500   |
| Debt Service:                                  |                         |                        |   |
| Principal Retirement                           | 855,000                 | 855,000                | 0   |
| Interest and Fiscal Charges                    | 289,320                 | 288,579                | 741   |
| <i>Total Debt Service</i>                      | <u>1,144,320</u>        | <u>1,143,579</u>       | <u>741</u>  |
| <i>Total Expenditures</i>                      | <u>1,146,820</u>        | <u>1,143,579</u>       | <u>3,241</u>  |
| <i>Net Change in Fund Balance</i>              | (20,000)                | (217,606)              | (197,606)   |
| <i>Fund Balance Beginning of Year</i>          | <u>255,413</u>          | <u>255,413</u>         | <u>0</u>  |
| <i>Fund Balance End of Year</i>                | <u><u>\$235,413</u></u> | <u><u>\$37,807</u></u> | <u><u>(\$197,606)</u></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, 2016*

|   | Final<br>Budget | Actual     | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-----------------|------------|---|
| <b>Revenues</b>                           |                 |            |   |
| Special Assessments                       | \$164,923       | \$83,678   | (\$81,245)  |
| <b>Expenditures</b>                       |                 |            |   |
| Debt Service:                             |                 |            |   |
| Principal Retirement                      | 105,164         | 105,162    | 2   |
| Interest and Fiscal Charges               | 52,837          | 52,831     | 6   |
| <i>Total Expenditures</i>                 | 158,001         | 157,993    | 8   |
| <i>Net Change in Fund Balance</i>         | 6,922           | (74,315)   | (81,237)  |
| <i>Fund Deficit Beginning of Year</i>     | (75,732)        | (75,732)   | 0   |
| Prior Year Encumbrances Appropriated      | 68,828          | 68,828     | 0   |
| <i>Fund Balance (Deficit) End of Year</i> | \$18            | (\$81,219) | (\$81,237)  |



**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, 2016*

|                                       | Final<br>Budget | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-----------------|------------------|---|
| <b>Revenues</b>                       | <u>\$0</u>      | <u>\$0</u>       | <u>\$0</u>  |
| <b>Expenditures</b>                   |                 |                  |   |
| Capital Outlay                        |                 |                  |   |
| Achievement Center Construction       |                 |                  |   |
| Contractual Services                  | 320,509         | 200,001          | 120,508   |
| Other                                 | 50,000          | 0                | 50,000  |
| <i>Total Expenditures</i>             | <u>370,509</u>  | <u>200,001</u>   | <u>170,508</u>  |
| <i>Net Change in Fund Balance</i>     | (370,509)       | (200,001)        | 170,508   |
| <i>Fund Balance Beginning of Year</i> | 383,682         | 383,682          | 0   |
| Prior Year Encumbrances Appropriated  | <u>35,909</u>   | <u>35,909</u>    | <u>0</u>  |
| <i>Fund Balance End of Year</i>       | <u>\$49,082</u> | <u>\$219,590</u> | <u>\$170,508</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, 2016*

|  | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|-------------------|---|
| <b>Revenues</b>                              |                  |                   |   |
| Intergovernmental                            | \$464,682        | \$166,144         | (\$298,538)   |
| Interest                                     | 1,282            | 1,098             | (184)   |
| Other  | 31,948           | 27,353            | (4,595)   |
| <i>Total Revenues</i>                        | <u>497,912</u>   | <u>194,595</u>    | <u>(303,317)</u>  |
| <b>Expenditures</b>                          |                  |                   |   |
| Capital Outlay                               |                  |                   |   |
| County Capital Improvements                  |                  |                   |   |
| Contractual Services                         | 2,123,329        | 1,991,852         | 131,477   |
| Capital Outlay                               | 414,591          | 300,231           | 114,360   |
| Other  | 2,450            | 1,700             | 750   |
| <i>Total Expenditures</i>                    | <u>2,540,370</u> | <u>2,293,783</u>  | <u>246,587</u>  |
| <i>Excess of Revenues Under Expenditures</i> | (2,042,458)      | (2,099,188)       | (56,730)  |
| <b>Other Financing Sources</b>               |                  |                   |   |
| General Obligation Bonds Issued              | 1,800,000        | 1,800,000         | 0   |
| <i>Net Change in Fund Balance</i>            | (242,458)        | (299,188)         | (56,730)  |
| <i>Fund Deficit Beginning of Year</i>        | (162,462)        | (162,462)         | 0   |
| Prior Year Encumbrances Appropriated         | 432,476          | 432,476           | 0   |
| <i>Fund Balance (Deficit) End of Year</i>    | <u>\$27,556</u>  | <u>(\$29,174)</u> | <u>(\$56,730)</u>                                       |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Issue II Fund*  
*For the Year Ended December 31, 2016*

|                                       | Final<br>Budget | Actual    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-----------------|-----------|---|
| <b>Revenues</b>                       |                 |           |   |
| Intergovernmental                     | \$2,444,959     | \$767,249 | (\$1,677,710)   |
| <b>Expenditures</b>                   |                 |           |   |
| Capital Outlay                        | 2,444,959       | 767,249   | 1,677,710   |
| <i>Net Change in Fund Balance</i>     | 0               | 0         | 0   |
| <i>Fund Balance Beginning of Year</i> | 0               | 0         | 0   |
| <i>Fund Balance End of Year</i>       | \$0             | \$0       | \$0   |

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Highway ODOT Fund*  
*For the Year Ended December 31, 2016*

|                                       | Final<br>Budget | Actual      | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-----------------|-------------|---|
| <b>Revenues</b>                       |                 |             |   |
| Intergovernmental                     | \$2,000,000     | \$1,267,741 | (\$732,259)   |
| <b>Expenditures</b>                   |                 |             |   |
| Capital Outlay                        | 2,000,000       | 1,267,741   | 732,259   |
| <i>Net Change in Fund Balance</i>     | 0               | 0           | 0   |
| <i>Fund Balance Beginning of Year</i> | 0               | 0           | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$0</u>      | <u>\$0</u>  | <u>\$0</u>  |

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Self Insurance Healthcare Fund*  
*For the Year Ended December 31, 2016*

|                                      | Final<br>Budget       | Actual                    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--------------------------------------|-----------------------|---------------------------|---|
| <b>Revenues</b>                      |                       |                           |   |
| Charges for Services                 | \$11,993,867          | \$12,989,999              | \$996,132   |
| Other                                | 8,922                 | 9,663                     | 741   |
| <i>Total Revenues</i>                | <u>12,002,789</u>     | <u>12,999,662</u>         | <u>996,873</u>  |
| <b>Expenses</b>                      |                       |                           |   |
| Self-Insurance:                      |                       |                           |   |
| Personal Services                    | 105,444               | 105,444                   | 0   |
| Contractual Services                 | 2,150,000             | 1,973,403                 | 176,597   |
| Claims                               | 10,225,000            | 9,806,324                 | 418,676   |
| Other                                | 261,437               | 164,769                   | 96,668  |
| Total Self-Insurance                 | <u>12,741,881</u>     | <u>12,049,940</u>         | <u>691,941</u>  |
| Employee Fringe Benefits:            |                       |                           |   |
| Fringe Benefits                      | 12,419                | 12,419                    | 0   |
| PERS - County Share                  | 9,386                 | 9,386                     | 0   |
| Total Employee Fringe Benefits       | <u>21,805</u>         | <u>21,805</u>             | <u>0</u>  |
| <i>Total Expenses</i>                | <u>12,763,686</u>     | <u>12,071,745</u>         | <u>691,941</u>  |
| <i>Net Change in Fund Equity</i>     | (760,897)             | 927,917                   | 1,688,814   |
| <i>Fund Equity Beginning of Year</i> | 762,081               | 762,081                   | 0   |
| Prior Year Encumbrances Appropriated | <u>2,789</u>          | <u>2,789</u>              | <u>0</u>  |
| <i>Fund Equity End of Year</i>       | <u><u>\$3,973</u></u> | <u><u>\$1,692,787</u></u> | <u><u>\$1,688,814</u></u>                               |

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Workers' Compensation Fund*  
*For the Year Ended December 31, 2016*

|                                      | Final<br>Budget | Actual    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--------------------------------------|-----------------|-----------|---|
| <b>Revenues</b>                      |                 |           |   |
| Charges for Services                 | \$400,000       | \$424,224 | \$24,224  |
| <b>Expenses</b>                      |                 |           |   |
| Workers' Compensation:               |                 |           |   |
| Personal Services                    | 109,006         | 106,451   | 2,555   |
| Materials and Supplies               | 8,997           | 1,921     | 7,076   |
| Contractual Services                 | 125,089         | 76,870    | 48,219  |
| Claims                               | 250,000         | 108,289   | 141,711   |
| Other                                | 186,485         | 145,198   | 41,287  |
| Total Workers' Compensation          | 679,577         | 438,729   | 240,848   |
| Employee Fringe Benefits:            |                 |           |   |
| Fringe Benefits                      | 25,177          | 22,786    | 2,391   |
| PERS - County Share                  | 13,552          | 12,975    | 577   |
| Total Employee Fringe Benefits       | 38,729          | 35,761    | 2,968   |
| <i>Total Expenses</i>                | 718,306         | 474,490   | 243,816   |
| <i>Net Change in Fund Equity</i>     | (318,306)       | (50,266)  | 268,040   |
| <i>Fund Equity Beginning of Year</i> | 807,071         | 807,071   | 0   |
| Prior Year Encumbrances Appropriated | 43,271          | 43,271    | 0   |
| <i>Fund Equity End of Year</i>       | \$532,036       | \$800,076 | \$268,040   |

# STATISTICAL SECTION

# Statistical Section

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

| <b><u>Contents</u></b>   | <b><u>Page(s)</u></b> |
|--|-----------------------|
| <b>Financial Trends</b><br>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.   | <b>S2-S11</b>         |
| <b>Revenue Capacity</b><br>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.   | <b>S12-S27</b>        |
| <b>Debt Capacity</b><br>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.                            | <b>S28-S34</b>        |
| <b>Economic and Demographic Information</b><br>These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.                                      | <b>S35-S37</b>        |
| <b>Operating Information</b><br>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. | <b>S38-S43</b>        |

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.



**Medina County, Ohio**  
*Net Position By Component*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

|  | 2016                 | 2015 (1)             | 2014                 | 2013                 |
|--|----------------------|----------------------|----------------------|----------------------|
| <b>Governmental Activities:</b>                    |                      |                      |                      |                      |
| Net Investment in Capital Assets                   | \$48,140,122         | \$49,326,620         | \$51,937,761         | \$52,344,708         |
| Restricted:  |                      |                      |                      |                      |
| Capital Projects                                   | 605,841              | 0                    | 0                    | 90,565               |
| Debt Service                                       | 3,067,338            | 3,603,402            | 3,815,126            | 3,697,889            |
| Developmentally Disabled Education                 | 22,327,937           | 20,372,092           | 18,450,174           | 17,205,442           |
| County Schools Permanent Improvements              | 1,984,040            | 1,971,136            | 1,879,008            | 1,697,954            |
| Public Assistance                                  | 491,718              | 934,741              | 1,462,348            | 1,599,905            |
| ADAMH Operations                                   | 5,872,410            | 5,509,155            | 5,326,872            | 5,041,596            |
| Road and Bridge Repairs                            | 8,092,672            | 7,251,198            | 7,015,444            | 7,429,257            |
| Children Support Enforcement                       | 0                    | 0                    | 0                    | 0                    |
| County Home Operations                             | 856,038              | 843,932              | 764,597              | 936,795              |
| Courthouse Security                                | 1,043,046            | 958,268              | 792,117              | 672,029              |
| Ditch Maintenance                                  | 6,701,943            | 6,370,268            | 6,088,884            | 5,700,452            |
| Drug Enforcement                                   | 907,235              | 1,022,056            | 963,301              | 1,103,516            |
| Real Estate Assessments                            | 5,308,156            | 3,779,714            | 1,775,067            | 4,988,365            |
| Shelter Care and Youth Services                    | 597,591              | 620,247              | 551,317              | 556,257              |
| Other Purposes                                     | 3,408,224            | 3,163,270            | 2,708,077            | 2,467,212            |
| Unclaimed Monies                                   | 64,717               | 62,147               | 83,095               | 62,326               |
| Unrestricted                                       | <u>(28,436,377)</u>  | <u>(28,955,694)</u>  | <u>(29,403,927)</u>  | <u>7,545,676</u>     |
| <i>Total Governmental Activities Net Position</i>  | <u>81,032,651</u>    | <u>76,832,552</u>    | <u>74,209,261</u>    | <u>113,139,944</u>   |
| <b>Business-Type Activities:</b>                   |                      |                      |                      |                      |
| Net Investment in Capital Assets                   | 186,350,512          | 181,276,648          | 176,421,690          | 174,456,514          |
| Unrestricted                                       | <u>24,289,779</u>    | <u>22,704,490</u>    | <u>18,524,735</u>    | <u>15,170,203</u>    |
| <i>Total Business-Type Activities Net Position</i> | <u>210,640,291</u>   | <u>203,981,138</u>   | <u>194,946,425</u>   | <u>189,626,717</u>   |
| <b>Primary Government:</b>                         |                      |                      |                      |                      |
| Net Investment in Capital Assets                   | 234,490,634          | 230,603,268          | 228,359,451          | 226,801,222          |
| Restricted   | 61,328,906           | 56,461,626           | 51,675,427           | 53,249,560           |
| Unrestricted                                       | <u>(4,146,598)</u>   | <u>(6,251,204)</u>   | <u>(10,879,192)</u>  | <u>22,715,879</u>    |
| <i>Total Primary Government Net Position</i>       | <u>\$291,672,942</u> | <u>\$280,813,690</u> | <u>\$269,155,686</u> | <u>\$302,766,661</u> |

(1) The County reported the impact of GASB Statement No. 68 beginning in 2014.

| 2012          | 2011          | 2010          | 2009          | 2008          | 2007          |
|---------------|---------------|---------------|---------------|---------------|---------------|
| \$51,616,330  | \$50,525,639  | \$53,195,136  | \$51,030,953  | \$52,625,533  | \$51,385,294  |
| 87,588        | 395,602       | 455,208       | 551,462       | 621,699       | 1,028,721     |
| 3,656,020     | 3,218,227     | 2,885,821     | 2,991,891     | 225,801       | 3,773,761     |
| 14,041,395    | 14,096,279    | 13,941,015    | 14,583,294    | 15,720,854    | 16,446,472    |
| 1,581,960     | 1,451,362     | 1,582,717     | 1,445,796     | 1,439,886     | N/A           |
| 1,468,574     | 1,164,619     | 1,192,563     | 2,927,725     | 137,788       | 614,454       |
| 4,692,177     | 4,105,626     | 3,981,125     | 3,975,937     | 3,310,238     | 3,624,453     |
| 6,795,554     | 6,320,565     | 5,776,947     | 6,350,019     | 6,489,142     | 6,191,717     |
| 69,549        | 240,812       | 559,839       | 1,151,561     | 933,617       | 419,666       |
| 1,049,643     | 930,043       | 640,390       | 331,154       | 209,194       | 214,122       |
| 722,452       | 739,863       | 0             | 23,482        | 0             | 8,602         |
| 5,318,459     | 4,941,924     | 4,523,770     | 4,074,508     | 3,520,673     | 3,104,589     |
| 1,395,717     | 1,311,228     | 1,321,513     | 1,497,784     | 1,291,385     | 920,569       |
| 3,575,349     | 2,334,038     | 2,321,485     | 833,125       | 4,393,295     | 2,961,716     |
| 421,435       | 485,482       | 404,831       | 551,135       | 976,090       | 1,269,686     |
| 3,038,371     | 2,776,226     | 2,110,392     | 2,578,159     | 2,496,268     | 3,710,374     |
| 60,919        | 52,703        | 75,486        | 127,881       | 127,881       | N/A           |
| 4,439,452     | 4,716,262     | 5,769,881     | 4,183,113     | 7,429,947     | 9,350,317     |
| 104,030,944   | 99,806,500    | 100,738,119   | 99,208,979    | 101,949,291   | 105,024,513   |
| 173,421,462   | 169,889,909   | 169,463,159   | 170,502,818   | 169,265,391   | 166,041,754   |
| 12,745,247    | 12,824,257    | 13,552,616    | 15,373,713    | 16,960,024    | 19,981,567    |
| 186,166,709   | 182,714,166   | 183,015,775   | 185,876,531   | 186,225,415   | 186,023,321   |
| 225,037,792   | 220,415,548   | 222,658,295   | 221,533,771   | 221,890,924   | 217,427,048   |
| 47,975,162    | 44,564,599    | 41,773,102    | 43,994,913    | 41,893,811    | 44,288,902    |
| 17,184,699    | 17,540,519    | 19,322,497    | 19,556,826    | 24,389,971    | 29,331,884    |
| \$290,197,653 | \$282,520,666 | \$283,753,894 | \$285,085,510 | \$288,174,706 | \$291,047,834 |

**Medina County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

|   | 2016                | 2015 (1)            | 2014                | 2013                |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>Program Revenues</b>                                     |                     |                     |                     |                     |
| Governmental Activities:                                    |                     |                     |                     |                     |
| Charges for Services:                                       |                     |                     |                     |                     |
| General Government:   |                     |                     |                     |                     |
| Legislative and Executive                                   | \$4,987,967         | \$5,179,381         | \$4,865,065         | \$4,743,548         |
| Judicial  | 2,764,913           | 2,216,188           | 2,689,680           | 2,551,986           |
| Public Safety   | 4,071,324           | 4,226,902           | 4,168,766           | 4,472,812           |
| Public Works  | 498,960             | 679,355             | 1,017,213           | 1,857,910           |
| Health  | 509,936             | 484,109             | 536,051             | 562,545             |
| Human Services  | 1,728,432           | 1,741,001           | 1,764,018           | 1,867,553           |
| Economic Developmental and Assistance - Primary Government  | 25,239              | 40,108              | 191,730             | 25,632              |
| Economic Developmental and Assistance - External Government | 78,157              | 69,401              | 77,314              | 90,386              |
| Subtotal - Charges for Services                             | <u>14,664,928</u>   | <u>14,636,445</u>   | <u>15,309,837</u>   | <u>16,172,372</u>   |
| Operating Grants and Contributions:                         |                     |                     |                     |                     |
| General Government  |                     |                     |                     |                     |
| Legislative and Executive                                   | 1,371,973           | 1,241,089           | 930,338             | 930,937             |
| Judicial  | 2,083,063           | 2,040,429           | 1,896,460           | 1,925,589           |
| Public Safety   | 2,641,224           | 2,773,337           | 2,240,682           | 1,799,149           |
| Public Works  | 7,990,427           | 7,892,218           | 8,115,232           | 7,719,936           |
| Health  | 12,179,355          | 10,982,043          | 11,824,967          | 11,019,737          |
| Human Services  | 9,428,138           | 9,388,654           | 9,392,717           | 8,665,887           |
| Economic Developmental and Assistance - Primary Government  | 353,241             | 170,512             | 373,129             | 403,129             |
| Subtotal - Operating Grants and Contributions               | <u>36,047,421</u>   | <u>34,488,282</u>   | <u>34,773,525</u>   | <u>32,464,364</u>   |
| Capital Grants and Contributions:                           |                     |                     |                     |                     |
| Public Works  | 2,001,913           | 3,329,407           | 2,503,095           | 2,387,143           |
| <i>Total Governmental Activities Program Revenues</i>       | <u>52,714,262</u>   | <u>52,454,134</u>   | <u>52,586,457</u>   | <u>51,023,879</u>   |
| Business-Type Activities:                                   |                     |                     |                     |                     |
| Charges for Services:                                       |                     |                     |                     |                     |
| Sewer   | 15,035,396          | 14,856,464          | 14,472,042          | 14,276,440          |
| Water   | 10,042,272          | 9,199,490           | 7,617,602           | 7,723,358           |
| Solid Waste   | 6,089,808           | 6,716,244           | 8,460,604           | 8,231,460           |
| Subtotal - Charges for Services                             | <u>31,167,476</u>   | <u>30,772,198</u>   | <u>30,550,248</u>   | <u>30,231,258</u>   |
| Operating Grants and Contributions:                         |                     |                     |                     |                     |
| Sewer   | 0                   | 0                   | 0                   | 0                   |
| Solid Waste   | 0                   | 0                   | 0                   | 0                   |
| Subtotal - Operating Grants and Contributions               | <u>0</u>            | <u>0</u>            | <u>0</u>            | <u>0</u>            |
| Capital Grants and Contributions                            |                     |                     |                     |                     |
| Sewer   | 6,581,393           | 6,316,994           | 5,717,169           | 4,850,267           |
| Water   | 4,148,956           | 5,126,242           | 1,355,270           | 1,530,428           |
| Solid Waste   | 2,763               | 2,763               | 0                   | 0                   |
| Subtotal - Capital Grants and Contributions                 | <u>10,733,112</u>   | <u>11,445,999</u>   | <u>7,072,439</u>    | <u>6,380,695</u>    |
| <i>Total Business-Type Activities Program Revenues</i>      | <u>41,900,588</u>   | <u>42,218,197</u>   | <u>37,622,687</u>   | <u>36,611,953</u>   |
| <i>Total Primary Government Program Revenues</i>            | <u>\$94,614,850</u> | <u>\$94,672,331</u> | <u>\$90,209,144</u> | <u>\$87,635,832</u> |

| 2012         | 2011         | 2010         | 2009         | 2008         | 2007         |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$4,923,825  | \$3,320,397  | \$4,784,202  | \$3,188,215  | \$4,885,054  | \$4,696,651  |
| 2,327,476    | 2,789,859    | 2,709,125    | 2,271,967    | 1,994,314    | 2,321,722    |
| 3,968,673    | 4,595,704    | 4,182,945    | 3,408,551    | 3,335,441    | 3,945,645    |
| 3,184,827    | 2,248,258    | 1,233,953    | 3,772,958    | 3,464,748    | 939,929      |
| 565,435      | 829,571      | 1,024,622    | 1,440,497    | 2,389,715    | 1,489,972    |
| 1,978,327    | 2,761,998    | 2,522,813    | 2,094,573    | 3,056,609    | 3,603,266    |
| 79,245       | 35,809       | 29,205       | 33,222       | 36,630       | 20,853       |
| 68,851       | 80,763       | 91,473       | 142,429      | 275,806      | 185,411      |
| 17,096,659   | 16,662,359   | 16,578,338   | 16,352,412   | 19,438,317   | 17,203,449   |
| 1,572,200    | 1,182,362    | 1,821,937    | 2,243,402    | 1,350,554    | 1,164,470    |
| 1,876,175    | 1,678,434    | 1,503,418    | 2,695,718    | 1,888,887    | 2,095,326    |
| 1,817,315    | 1,928,915    | 1,949,671    | 2,142,172    | 1,609,344    | 2,323,690    |
| 7,662,866    | 7,638,516    | 7,702,432    | 7,405,575    | 7,301,182    | 8,372,094    |
| 10,621,977   | 12,077,770   | 11,908,126   | 11,456,043   | 9,631,758    | 9,074,866    |
| 8,665,279    | 7,511,369    | 7,523,361    | 17,418,423   | 13,033,931   | 15,625,990   |
| 914,809      | 751,275      | 1,384,455    | 524,872      | 417,636      | 478,582      |
| 33,130,621   | 32,768,641   | 33,793,400   | 43,886,205   | 35,233,292   | 39,135,018   |
| 1,900,214    | 2,360,628    | 1,774,421    | 1,136,502    | 858,418      | 1,469,782    |
| 52,127,494   | 51,791,628   | 52,146,159   | 61,375,119   | 55,530,027   | 57,808,249   |
| 13,766,883   | 10,563,824   | 12,571,839   | 12,210,065   | 11,588,643   | 11,913,628   |
| 8,251,923    | 7,283,208    | 7,852,672    | 5,657,196    | 5,904,231    | 6,973,550    |
| 7,903,489    | 8,988,171    | 7,103,600    | 7,007,581    | 6,991,307    | 7,121,668    |
| 29,922,295   | 26,835,203   | 27,528,111   | 24,874,842   | 24,484,181   | 26,008,846   |
| 158,211      | 0            | 0            | 0            | 0            | 0            |
| 49,042       | 40,735       | 0            | 50,000       | 0            | 0            |
| 207,253      | 40,735       | 0            | 50,000       | 0            | 0            |
| 4,838,531    | 5,960,251    | 4,791,201    | 4,773,715    | 4,993,197    | 5,489,513    |
| 3,334,964    | 916,923      | 930,911      | 3,008,675    | 2,371,022    | 4,529,012    |
| 0            | 0            | 0            | 0            | 0            | 0            |
| 8,173,495    | 6,877,174    | 5,722,112    | 7,782,390    | 7,364,219    | 10,018,525   |
| 38,303,043   | 33,753,112   | 33,250,223   | 32,707,232   | 31,848,400   | 36,027,371   |
| \$90,430,537 | \$85,544,740 | \$85,396,382 | \$94,082,351 | \$87,378,427 | \$93,835,620 |

(continued)

**Medina County, Ohio**  
*Changes in Net Position (continued)*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

|  | 2016                | 2015                | 2014                | 2013                |
|--|---------------------|---------------------|---------------------|---------------------|
| <b>Expenses</b>  |                     |                     |                     |                     |
| Governmental Activities:   |                     |                     |                     |                     |
| General Government:  |                     |                     |                     |                     |
| Legislative and Executive  | \$26,850,442        | \$27,065,557        | \$29,280,582        | \$22,721,979        |
| Judicial   | 11,741,613          | 10,828,349          | 11,226,697          | 10,504,510          |
| Public Safety  | 22,445,001          | 21,611,978          | 20,403,238          | 19,935,172          |
| Public Works   | 9,452,127           | 11,334,359          | 11,281,321          | 9,318,106           |
| Health   | 26,746,760          | 25,217,869          | 26,153,247          | 23,500,070          |
| Human Services   | 17,098,026          | 16,893,025          | 16,208,862          | 14,853,813          |
| Economic Developmental and Assistance - Primary Government                         | 574,702             | 337,287             | 480,672             | 562,966             |
| Economic Developmental and Assistance - External Government                        | 279,853             | 281,862             | 282,105             | 297,347             |
| Interest and Fiscal Charges  | 297,394             | 291,290             | 193,361             | 221,278             |
| <i>Total Governmental Activities Expenses</i>                                      | <u>115,485,918</u>  | <u>113,861,576</u>  | <u>115,510,085</u>  | <u>101,915,241</u>  |
| Business-Type Activities:  |                     |                     |                     |                     |
| Sewer  | 19,001,448          | 18,139,032          | 18,303,839          | 17,704,136          |
| Water  | 10,334,207          | 9,351,461           | 8,533,493           | 8,537,490           |
| Solid Waste  | 6,609,794           | 6,173,325           | 8,288,319           | 7,155,181           |
| <i>Total Business-Type Activities Expenses</i>                                     | <u>35,945,449</u>   | <u>33,663,818</u>   | <u>35,125,651</u>   | <u>33,396,807</u>   |
| <i>Total Primary Government Expenses</i>   | <u>151,431,367</u>  | <u>147,525,394</u>  | <u>150,635,736</u>  | <u>135,312,048</u>  |
| <b>Net (Expense)/Revenue</b>   |                     |                     |                     |                     |
| Governmental Activities  | (62,771,656)        | (61,407,442)        | (62,923,628)        | (50,891,362)        |
| Business-Type Activities   | 5,955,139           | 8,554,379           | 2,497,036           | 3,215,146           |
| <i>Total Primary Government Net Expense</i>  | <u>(56,816,517)</u> | <u>(52,853,063)</u> | <u>(60,426,592)</u> | <u>(47,676,216)</u> |
| <b>General Revenues, Transfers and Gain on Sale of Capital Assets</b>              |                     |                     |                     |                     |
| Governmental Activities  |                     |                     |                     |                     |
| Taxes:   |                     |                     |                     |                     |
| Property Taxes Levied For:   |                     |                     |                     |                     |
| General Purposes   | 9,744,375           | 9,226,725           | 9,262,556           | 9,427,691           |
| Debt Service   | 706,574             | 824,578             | 675,639             | 623,450             |
| Achievement Center   | 15,615,644          | 14,936,096          | 14,989,768          | 15,036,104          |
| County Home  | 804,375             | 773,456             | 767,968             | 770,424             |
| DRETAC   | 374,738             | 373,652             | 423,613             | 404,672             |
| Drug Enforcement   | 1,370,654           | 1,353,528           | 1,343,997           | 1,340,668           |
| Sales Taxes Levied for:  |                     |                     |                     |                     |
| General Purposes   | 12,879,270          | 12,485,531          | 11,689,193          | 10,886,301          |
| Achievement Center   | 16,075              | 13,506              | 13,474              | 12,544              |
| School Sales Tax   | 12,856,337          | 12,437,723          | 11,669,906          | 10,868,663          |
| Port Authority   | 0                   | 535                 | 1,922               | 0                   |
| Property Transfer Taxes  | 2,590,112           | 2,302,491           | 1,876,448           | 1,935,556           |
| Grants and Entitlements not Restricted to Specific Programs                        | 5,508,104           | 5,287,419           | 4,582,953           | 5,752,786           |
| Unrestricted Contributions   | 0                   | 0                   | 100                 | 0                   |
| Interest   | 844,032             | 796,269             | 524,188             | 249,996             |
| Miscellaneous  | 3,661,465           | 3,219,224           | 2,882,150           | 2,691,507           |
| Transfers  | 0                   | 0                   | 0                   | 0                   |
| <i>Total Governmental Activities</i>   | <u>66,971,755</u>   | <u>64,030,733</u>   | <u>60,703,875</u>   | <u>60,000,362</u>   |
| Business-Type Activities   |                     |                     |                     |                     |
| Interest   | 0                   | 0                   | 0                   | 0                   |
| Gain on Sale of Capital Assets   | 0                   | 226,574             | 0                   | 0                   |
| Miscellaneous  | 704,014             | 253,760             | 315,523             | 244,862             |
| Transfers  | 0                   | 0                   | 0                   | 0                   |
| <i>Total Business-Type Activities</i>  | <u>704,014</u>      | <u>480,334</u>      | <u>315,523</u>      | <u>244,862</u>      |
| <i>Total Primary Government General Revenues and Other Changes in Net Position</i> | <u>67,675,769</u>   | <u>64,511,067</u>   | <u>61,019,398</u>   | <u>60,245,224</u>   |
| <b>Change in Net Position</b>  |                     |                     |                     |                     |
| Governmental Activities  | 4,200,099           | 2,623,291           | (2,219,753)         | 9,109,000           |
| Business-Type Activities   | 6,659,153           | 9,034,713           | 2,812,559           | 3,460,008           |
| <i>Total Primary Government Change in Net Position</i>                             | <u>\$10,859,252</u> | <u>\$11,658,004</u> | <u>\$592,806</u>    | <u>\$12,569,008</u> |

(1) Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

| 2012         | 2011          | 2010          | 2009          | 2008          | 2007         |
|--------------|---------------|---------------|---------------|---------------|--------------|
| \$23,878,766 | \$21,536,869  | \$22,289,964  | \$26,863,243  | \$14,182,373  | \$14,877,629 |
| 10,238,925   | 10,701,479    | 10,578,428    | 10,976,773    | 8,581,800     | 9,916,760    |
| 19,035,208   | 20,013,796    | 19,949,574    | 20,766,755    | 21,997,104    | 22,269,795   |
| 9,428,251    | 12,790,269    | 9,294,399     | 10,820,372    | 12,611,517    | 9,411,419    |
| 23,903,568   | 25,052,824    | 25,195,670    | 26,717,333    | 26,373,938    | 25,604,433   |
| 14,070,191   | 13,641,518    | 15,988,908    | 21,207,981    | 23,418,045    | 23,986,084   |
| 848,556      | 998,437       | 1,432,185     | 753,025       | 584,872       | 635,351      |
| 238,511      | 319,065       | 347,660       | 681,637       | 534,219       | 844,663      |
| 242,479      | 272,329       | 306,928       | 438,320       | 483,529       | 592,024      |
| 101,884,455  | 105,326,586   | 105,383,716   | 119,225,439   | 108,767,397   | 108,138,158  |
| 18,655,862   | 18,270,399    | 20,828,421    | 18,539,772    | 17,969,039    | 18,133,740   |
| 8,899,469    | 8,563,091     | 9,020,627     | 9,665,929     | 8,603,404     | 8,050,540    |
| 7,369,582    | 7,418,894     | 7,138,700     | 7,366,862     | 7,129,812     | 7,359,091    |
| 34,924,913   | 34,252,384    | 36,987,748    | 35,572,563    | 33,702,255    | 33,543,371   |
| 136,809,368  | 139,578,970   | 142,371,464   | 154,798,002   | 142,469,652   | 141,681,529  |
| (49,756,961) | (53,534,958)  | (53,237,557)  | (57,850,320)  | (53,237,370)  | (50,329,909) |
| 3,378,130    | (499,272)     | (3,737,525)   | (2,865,331)   | (1,853,855)   | 2,484,000    |
| (46,378,831) | (54,034,230)  | (56,975,082)  | (60,715,651)  | (55,091,225)  | (47,845,909) |
| 9,535,503    | 9,651,336     | 10,793,206    | 9,761,212     | 10,172,530    | 10,786,094   |
| 623,422      | 552,478       | 671,082       | 1,441,748     | 996,553       | 1,103,531    |
| 12,428,697   | 11,505,321    | 11,304,090    | 11,495,383    | 10,612,384    | 11,186,442   |
| 760,346      | 798,861       | 816,177       | 761,689       | 806,357       | 741,164      |
| 461,458      | 431,495       | 461,973       | 509,224       | 0             | 0            |
| 1,338,971    | 1,363,322     | 1,446,450     | 1,377,487     | 1,397,438     | 1,420,319    |
| 10,489,333   | 9,941,056     | 9,318,695     | 9,090,247     | 9,652,973     | 9,952,476    |
| 11,634       | 11,839        | 11,367        | 9,173         | 0             | 0            |
| 10,478,018   | 9,919,086     | 9,358,492     | 8,967,815     | 0             | 0            |
| 0            | 0             | 0             | 0             | 0             | 0            |
| 1,614,330    | 1,416,345     | 1,413,932     | 1,339,442     | 1,580,720     | 823,231      |
| 3,246,309    | 4,578,932     | 5,369,766     | 6,570,155     | 7,018,100     | 4,363,731    |
| 0            | 0             | 0             | 0             | 0             | 0            |
| 379,767      | 741,064       | 1,402,345     | 1,149,958     | 3,113,294     | 5,395,844    |
| 2,613,617    | 1,738,311     | 2,399,122     | 2,636,475     | 4,811,799     | 5,850,941    |
| 0            | (46,107)      | 0             | 0             | 0             | 0            |
| 53,981,405   | 52,603,339    | 54,766,697    | 55,110,008    | 50,162,148    | 51,623,773   |
| 0            | 0             | 375,000       | 1,303,888     | 582,842       | 1,524,946    |
| 0            | 0             | 0             | 0             | 0             | 0            |
| 74,413       | 151,556       | 501,769       | 1,212,559     | 1,473,107     | 550,968      |
| 0            | 46,107        | 0             | 0             | 0             | 0            |
| 74,413       | 197,663       | 876,769       | 2,516,447     | 2,055,949     | 2,075,914    |
| 54,055,818   | 52,801,002    | 55,643,466    | 57,626,455    | 52,218,097    | 53,699,687   |
| 4,224,444    | (931,619)     | 1,529,140     | (2,740,312)   | (3,075,222)   | 1,293,864    |
| 3,452,543    | (301,609)     | (2,860,756)   | (348,884)     | 202,094       | 4,559,914    |
| \$7,676,987  | (\$1,233,228) | (\$1,331,616) | (\$3,089,196) | (\$2,873,128) | \$5,853,778  |

**Medina County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(Modified Accrual Basis of Accounting)*

|   | 2016                | 2015                | 2014                | 2013                |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>General Fund</b>                       |                     |                     |                     |                     |
| Nonspendable                              | \$164,280           | \$147,014           | \$190,444           | \$132,599           |
| Restricted                                | 142,287             | 138,738             | 130,198             | 129,411             |
| Assigned                                  | 361,869             | 0                   | 329,517             | 450,385             |
| Unassigned                                | 9,300,556           | 7,777,693           | 6,913,621           | 7,544,859           |
| Reserved                                  | N/A                 | N/A                 | N/A                 | N/A                 |
| Unreserved                                | N/A                 | N/A                 | N/A                 | N/A                 |
| <b>Total General Fund</b>                 | <b>9,968,992</b>    | <b>8,063,445</b>    | <b>7,563,780</b>    | <b>8,257,254</b>    |
| <b>All Other Governmental Funds</b>       |                     |                     |                     |                     |
| Nonspendable                              | 578,972             | 633,127             | 468,279             | 379,828             |
| Restricted                                | 56,198,205          | 51,246,104          | 46,054,425          | 47,684,254          |
| Assigned                                  | 304,655             | 419,591             | 534,747             | 300,501             |
| Unassigned (Deficit)                      | (639,862)           | (740,047)           | (762,214)           | (969,147)           |
| Reserved                                  | N/A                 | N/A                 | N/A                 | N/A                 |
| Unreserved, Undesignated, Reported in:    |                     |                     |                     |                     |
| Special Revenue funds                     | N/A                 | N/A                 | N/A                 | N/A                 |
| Debt Service funds (Deficit)              | N/A                 | N/A                 | N/A                 | N/A                 |
| Capital Projects funds                    | N/A                 | N/A                 | N/A                 | N/A                 |
| <b>Total All Other Governmental Funds</b> | <b>56,441,970</b>   | <b>51,558,775</b>   | <b>46,295,237</b>   | <b>47,395,436</b>   |
| <b>Total Governmental Funds</b>           | <b>\$66,410,962</b> | <b>\$59,622,220</b> | <b>\$53,859,017</b> | <b>\$55,652,690</b> |

Note: During 2011, the County implemented GASB 54.

| 2012                | 2011                | 2010                | 2009                | 2008                | 2007                |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$137,065           | \$145,231           | \$82,411            | N/A                 | N/A                 | N/A                 |
| 113,066             | 88,730              | 82,954              | N/A                 | N/A                 | N/A                 |
| 325,330             | 91,494              | 90,020              | N/A                 | N/A                 | N/A                 |
| 6,762,811           | 7,055,080           | 7,941,659           | N/A                 | N/A                 | N/A                 |
| N/A                 | N/A                 | N/A                 | \$676,904           | \$326,735           | \$654,748           |
| N/A                 | N/A                 | N/A                 | 6,498,724           | 8,796,328           | 12,172,698          |
| <u>7,338,272</u>    | <u>7,380,535</u>    | <u>8,197,044</u>    | <u>7,175,628</u>    | <u>9,123,063</u>    | <u>12,827,446</u>   |
| 506,133             | 560,439             | 584,258             | N/A                 | N/A                 | N/A                 |
| 42,018,554          | 38,590,013          | 34,563,506          | N/A                 | N/A                 | N/A                 |
| 372,907             | 395,602             | 139,908             | N/A                 | N/A                 | N/A                 |
| (1,309,345)         | (2,577,324)         | 941,126             | N/A                 | N/A                 | N/A                 |
| N/A                 | N/A                 | N/A                 | 1,534,811           | 1,954,618           | 1,786,384           |
| N/A                 | N/A                 | N/A                 | 32,653,687          | 36,307,156          | 34,679,323          |
| N/A                 | N/A                 | N/A                 | (141,744)           | 146,988             | 515,801             |
| N/A                 | N/A                 | N/A                 | 367,907             | 346,621             | 892,736             |
| <u>41,588,249</u>   | <u>36,968,730</u>   | <u>36,228,798</u>   | <u>34,414,661</u>   | <u>38,755,383</u>   | <u>37,874,244</u>   |
| <u>\$48,926,521</u> | <u>\$44,349,265</u> | <u>\$44,425,842</u> | <u>\$41,590,289</u> | <u>\$47,878,446</u> | <u>\$50,701,690</u> |



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

|   | 2016               | 2015               | 2014                 | 2013               |
|---|--------------------|--------------------|----------------------|--------------------|
| <b>Revenues</b>   |                    |                    |                      |                    |
| Property Taxes  | \$28,239,623       | \$27,610,091       | \$28,003,392         | \$27,864,014       |
| Sales Taxes   | 25,751,682         | 24,937,295         | 23,374,495           | 21,767,508         |
| Property Transfer Taxes                                 | 2,590,112          | 2,302,491          | 1,876,448            | 1,935,556          |
| Charges for Services                                    | 13,669,218         | 14,218,260         | 14,504,196           | 14,881,065         |
| Licenses and Permits                                    | 13,048             | 11,904             | 8,950                | 6,516              |
| Fines and Forfeitures                                   | 599,233            | 529,441            | 600,058              | 531,661            |
| Intergovernmental                                       | 43,179,262         | 42,552,561         | 40,683,547           | 39,920,060         |
| Special Assessments                                     | 558,659            | 548,312            | 724,542              | 973,069            |
| Interest  | 844,032            | 796,269            | 524,188              | 249,996            |
| Rentals   | 215,459            | 197,722            | 175,793              | 174,220            |
| Donations   | 373,874            | 326,832            | 234,764              | 210,949            |
| Other   | 3,661,465          | 3,219,224          | 2,882,150            | 2,691,507          |
| <i>Total Revenues</i>                                   | <u>119,695,667</u> | <u>117,250,402</u> | <u>113,592,523</u>   | <u>111,206,121</u> |
| <b>Expenditures</b>                                     |                    |                    |                      |                    |
| Current:  |                    |                    |                      |                    |
| General Government:                                     |                    |                    |                      |                    |
| Legislative and Executive                               | 25,540,762         | 25,670,117         | 28,461,033           | 22,131,746         |
| Judicial  | 11,243,394         | 10,909,164         | 11,205,734           | 10,802,232         |
| Public Safety   | 21,026,469         | 20,991,977         | 20,219,878           | 19,838,481         |
| Public Works  | 8,185,016          | 8,714,137          | 9,861,052            | 7,990,560          |
| Health  | 26,380,875         | 24,508,549         | 25,740,292           | 23,288,658         |
| Human Services  | 16,630,309         | 16,170,902         | 15,615,537           | 14,843,524         |
| Economic Development and Assistance                     | 574,702            | 337,287            | 480,672              | 562,966            |
| Capital Outlay  | 3,607,398          | 8,391,180          | 2,687,712            | 3,567,340          |
| Intergovernmental                                       | 279,853            | 281,862            | 282,105              | 297,347            |
| Debt Service:   |                    |                    |                      |                    |
| Principal Retirement                                    | 925,403            | 630,686            | 728,915              | 927,942            |
| Interest and Fiscal Charges                             | 312,744            | 281,338            | 199,018              | 229,156            |
| Bond Issuance Costs                                     | 0                  | 247,383            | 0                    | 0                  |
| <i>Total Expenditures</i>                               | <u>114,706,925</u> | <u>117,134,582</u> | <u>115,481,948</u>   | <u>104,479,952</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i>     | <u>4,988,742</u>   | <u>115,820</u>     | <u>(1,889,425)</u>   | <u>6,726,169</u>   |
| <b>Other Financing Sources (Uses)</b>                   |                    |                    |                      |                    |
| Sale of Capital Assets                                  | 0                  | 0                  | 14,862               | 0                  |
| Loans Issued  | 0                  | 0                  | 80,890               | 0                  |
| General Obligation Notes Issued                         | 0                  | 0                  | 0                    | 0                  |
| General Obligation Bonds Issued                         | 1,800,000          | 5,400,000          | 0                    | 0                  |
| Premium on General Obligation Bonds Issued              | 0                  | 247,383            | 0                    | 0                  |
| Refunding Bonds Issued                                  | 0                  | 0                  | 0                    | 0                  |
| Premium on Refunding Bonds                              | 0                  | 0                  | 0                    | 0                  |
| Repayment to Refunded Bond Escrow Agent                 | 0                  | 0                  | 0                    | 0                  |
| Transfers In  | 1,846,790          | 1,931,652          | 2,338,008            | 2,058,579          |
| Transfers Out   | (1,846,790)        | (1,931,652)        | (2,338,008)          | (2,058,579)        |
| <i>Total Other Financing Sources (Uses)</i>             | <u>1,800,000</u>   | <u>5,647,383</u>   | <u>95,752</u>        | <u>0</u>           |
| <i>Net Change in Fund Balances</i>                      | <u>\$6,788,742</u> | <u>\$5,763,203</u> | <u>(\$1,793,673)</u> | <u>\$6,726,169</u> |
| Debt Service as a Percentage of Noncapital Expenditures | 1.1%               | 0.8%               | 0.8%                 | 1.1%               |

| 2012         | 2011         | 2010         | 2009          | 2008          | 2007         |
|--------------|--------------|--------------|---------------|---------------|--------------|
| \$24,621,869 | \$24,837,399 | \$25,420,131 | \$24,756,336  | \$24,238,657  | \$25,215,487 |
| 20,978,985   | 19,871,981   | 18,688,554   | 18,067,235    | 11,092,859    | 9,952,476    |
| 1,614,330    | 1,416,345    | 1,413,932    | 1,339,442     | 1,580,720     | 823,231      |
| 15,352,936   | 14,121,707   | 14,745,023   | 11,871,489    | 15,624,183    | 15,406,823   |
| 6,057        | 904          | 14,587       | 44,803        | 7,886         | 5,965        |
| 487,268      | 724,864      | 703,778      | 730,045       | 778,235       | 821,902      |
| 39,613,270   | 39,570,798   | 44,395,876   | 46,991,976    | 42,385,418    | 47,301,110   |
| 940,211      | 1,113,220    | 755,882      | 739,515       | 3,308,693     | 877,193      |
| 379,767      | 741,064      | 1,402,345    | 1,149,958     | 3,113,294     | 5,395,844    |
| 203,876      | 200,283      | 258,837      | 263,204       | 344,988       | 377,782      |
| 203,953      | 267,741      | 179,073      | 199,653       | 218,528       | 192,697      |
| 2,613,617    | 1,720,700    | 2,380,448    | 2,636,475     | 4,811,799     | 5,850,941    |
| 107,016,139  | 104,587,006  | 110,358,466  | 108,790,131   | 107,505,260   | 112,221,451  |
| 22,545,523   | 21,631,013   | 21,834,199   | 25,793,579    | 13,800,498    | 15,110,565   |
| 10,488,542   | 10,241,170   | 10,402,260   | 10,407,761    | 8,758,616     | 9,820,561    |
| 18,606,683   | 19,823,252   | 20,055,425   | 19,862,506    | 21,871,908    | 21,253,841   |
| 8,455,132    | 8,052,821    | 9,010,148    | 8,380,943     | 11,094,849    | 8,197,916    |
| 23,387,209   | 24,737,735   | 25,032,578   | 25,423,067    | 26,205,108    | 25,212,522   |
| 13,679,537   | 13,511,589   | 15,936,779   | 20,523,361    | 23,032,296    | 24,017,798   |
| 845,603      | 998,437      | 1,432,185    | 753,025       | 584,872       | 635,354      |
| 3,518,525    | 5,406,273    | 1,933,073    | 2,353,899     | 1,686,371     | 1,729,362    |
| 238,511      | 319,065      | 347,660      | 681,637       | 847,130       | 844,663      |
| 1,975,759    | 793,561      | 959,116      | 1,920,601     | 1,992,578     | 2,209,568    |
| 305,101      | 274,625      | 311,949      | 381,136       | 491,111       | 592,584      |
| 0            | 0            | 0            | 116,035       | 0             | 0            |
| 104,046,125  | 105,789,541  | 107,255,372  | 116,597,550   | 110,365,337   | 109,624,734  |
| 2,970,014    | (1,202,535)  | 3,103,094    | (7,807,419)   | (2,860,077)   | 2,596,717    |
| 37,411       | 0            | 30,163       | 303,227       | 36,833        | 21,733       |
| 0            | 22,065       | 0            | 0             | 0             | 0            |
| 0            | 1,150,000    | 0            | 0             | 0             | 0            |
| 1,499,918    | 0            | 0            | 4,865,000     | 0             | 0            |
| 53,352       | 0            | 0            | 53,505        | 0             | 0            |
| 460,000      | 0            | 0            | 0             | 0             | 0            |
| 9,181        | 0            | 0            | 0             | 0             | 0            |
| (452,620)    | 0            | 0            | (3,702,470)   | 0             | 0            |
| 1,802,626    | 1,706,483    | 2,134,524    | 968,173       | 3,121,574     | 2,743,940    |
| (1,802,626)  | (1,752,590)  | (2,134,524)  | (968,173)     | (3,121,574)   | (2,743,940)  |
| 1,607,242    | 1,125,958    | 30,163       | 1,519,262     | 36,833        | 21,733       |
| \$4,577,256  | (\$76,577)   | \$3,133,257  | (\$6,288,157) | (\$2,823,244) | \$2,618,450  |
| 2.3%         | 1.0%         | 1.2%         | 2.1%          | 2.3%          | 2.6%         |

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

|  | 2016       | 2015       | 2014       | 2013       |
|--|------------|------------|------------|------------|
| <b>Unvoted Millage</b>                           |            |            |            |            |
| Operating  | \$2.410000 | \$2.410000 | \$2.410000 | \$2.420000 |
| Bond   | 0.090000   | 0.090000   | 0.090000   | 0.080000   |
| <b>Voted Millage - by levy</b>                   |            |            |            |            |
| 2000 Developmental and Disabilities - Continuing |            |            |            |            |
| Residential/Agricultural Real                    | 0.804211   | 0.805431   | 0.807229   | 0.776301   |
| Commercial/Industrial and Public Utility Real    | 0.774542   | 0.771111   | 0.764545   | 0.740169   |
| General Business and Public Utility Personal     | 1.000000   | 1.000000   | 1.000000   | 1.000000   |
| 2010 Developmental and Disabilities - 10 Year    |            |            |            |            |
| Residential/Agricultural Real                    | 1.115812   | 1.117504   | 1.120000   | 1.119826   |
| Commercial/Industrial and Public Utility Real    | 1.120000   | 1.120000   | 1.120000   | 1.120000   |
| General Business and Public Utility Personal     | 1.120000   | 1.120000   | 1.120000   | 1.120000   |
| 2012 Developmental and Disabilities - Continuing |            |            |            |            |
| Residential/Agricultural Real                    | 1.892895   | 1.895766   | 1.900000   | 1.900000   |
| Commercial/Industrial and Public Utility Real    | 1.900000   | 1.900000   | 1.900000   | 1.900000   |
| General Business and Public Utility Personal     | 1.900000   | 1.900000   | 1.900000   | 1.900000   |
| Mental Health Recovery Bond - Continuing         |            |            |            |            |
| Residential/Agricultural Real                    | 0.000000   | 0.000000   | 0.000000   | 0.000000   |
| Commercial/Industrial and Public Utility Real    | 0.000000   | 0.000000   | 0.000000   | 0.000000   |
| General Business and Public Utility Personal     | 0.000000   | 0.000000   | 0.000000   | 0.000000   |
| 2007 ANTI-DRUG - 5 Year                          |            |            |            |            |
| Residential/Agricultural Real                    | 0.348691   | 0.349220   | 0.350000   | 0.342930   |
| Commercial/Industrial and Public Utility Real    | 0.350000   | 0.350000   | 0.350000   | 0.348651   |
| General Business and Public Utility Personal     | 0.350000   | 0.350000   | 0.350000   | 0.350000   |
| 2007 County Home - 5 Year                        |            |            |            |            |
| Residential/Agricultural Real                    | 0.199252   | 0.199554   | 0.200000   | 0.197425   |
| Commercial/Industrial and Public Utility Real    | 0.200000   | 0.200000   | 0.200000   | 0.200000   |
| General Business and Public Utility Personal     | 0.200000   | 0.200000   | 0.200000   | 0.200000   |
| <b>Total Voted Millage by type of Property</b>   |            |            |            |            |
| Residential/Agricultural Real                    | \$4.360861 | \$4.367475 | \$4.377229 | \$4.336482 |
| Commercial/Industrial and Public Utility Real    | 4.344542   | 4.341111   | 4.334545   | 4.308820   |
| General Business and Public Utility Personal     | 4.570000   | 4.570000   | 4.570000   | 4.570000   |
| <b>Total Millage by type of Property</b>         |            |            |            |            |
| Residential/Agricultural Real                    | \$6.860861 | \$6.867475 | \$6.877229 | \$6.836482 |
| Commercial/Industrial and Public Utility Real    | 6.844542   | 6.841111   | 6.834545   | 6.808820   |
| General Business and Public Utility Personal     | 7.070000   | 7.070000   | 7.070000   | 7.070000   |
| <b>Total Weighted Average Tax Rate</b>           |            |            |            |            |
|  | \$6.860000 | \$6.870000 | \$6.870000 | \$6.840000 |

| 2012       | 2011       | 2010       | 2009       | 2008       | 2007       |
|------------|------------|------------|------------|------------|------------|
| \$2.440000 | \$2.430000 | \$2.420000 | \$2.320000 | \$2.350000 | \$2.330000 |
| 0.060000   | 0.070000   | 0.080000   | 0.180000   | 0.150000   | 0.170000   |
| 0.775656   | 0.776421   | 0.714728   | 0.712981   | 0.714931   | 0.786422   |
| 0.718636   | 0.700984   | 0.692810   | 0.691009   | 0.688256   | 0.735621   |
| 1.000000   | 1.000000   | 1.000000   | 1.000000   | 1.000000   | 1.000000   |
| 1.118895   | 1.120000   | 0.800495   | 0.798538   | 0.800722   | 0.880793   |
| 1.120000   | 1.120000   | 0.775947   | 0.773930   | 0.770646   | 0.823896   |
| 1.120000   | 1.120000   | 1.120000   | 1.120000   | 1.120000   | 1.120000   |
| 0.946880   | 0.947813   | 0.872500   | 0.870369   | 0.872749   | 0.960022   |
| 0.990912   | 0.966573   | 0.955301   | 0.952817   | 0.949021   | 1.014332   |
| 1.900000   | 1.900000   | 1.900000   | 1.900000   | 1.900000   | 1.900000   |
| 0.000000   | 0.000000   | 0.000000   | 0.000000   | 0.000000   | 0.000000   |
| 0.000000   | 0.000000   | 0.000000   | 0.000000   | 0.000000   | 0.000000   |
| 0.000000   | 0.000000   | 0.000000   | 0.000000   | 0.000000   | 0.000000   |
| 0.342645   | 0.342983   | 0.315730   | 0.314959   | 0.315820   | 0.347402   |
| 0.338508   | 0.330193   | 0.326343   | 0.325494   | 0.324198   | 0.346509   |
| 0.350000   | 0.350000   | 0.350000   | 0.350000   | 0.350000   | 0.350000   |
| 0.197261   | 0.197456   | 0.181766   | 0.181322   | 0.181818   | 0.182423   |
| 0.195381   | 0.190582   | 0.188360   | 0.187870   | 0.187122   | 0.189462   |
| 0.200000   | 0.200000   | 0.200000   | 0.200000   | 0.200000   | 0.200000   |
| \$3.381337 | \$3.384673 | \$2.885219 | \$2.878169 | \$2.886040 | \$3.157062 |
| 3.363437   | 3.308332   | 2.938761   | 2.931120   | 2.919243   | 3.109820   |
| 4.570000   | 4.570000   | 4.570000   | 4.570000   | 4.570000   | 4.570000   |
| \$5.881337 | \$5.884673 | \$5.385219 | \$5.378169 | \$5.386040 | \$5.657062 |
| 5.863437   | 5.808332   | 5.438761   | 5.431120   | 5.419243   | 5.609820   |
| 7.070000   | 7.070000   | 7.070000   | 7.070000   | 7.070000   | 7.070000   |
| \$5.900000 | \$5.900000 | \$5.430000 | \$5.420000 | \$5.420000 | \$5.700000 |

(continued)

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

|   | 2016       | 2015       | 2014       | 2013       |
|---|------------|------------|------------|------------|
| <b>Overlapping Rates by Taxing District</b>   |            |            |            |            |
| <b>Cities</b>                                 |            |            |            |            |
| Brunswick                                     |            |            |            |            |
| Residential/Agricultural Real                 | \$3.796178 | \$3.797669 | \$2.600000 | \$2.600000 |
| Commercial/Industrial and Public Utility Real | 3.794900   | 3.794258   | 2.600000   | 2.600000   |
| General Business and Public Utility Personal  | 3.800000   | 3.800000   | 2.600000   | 2.600000   |
| Medina  |            |            |            |            |
| Residential/Agricultural Real                 | 5.172619   | 5.172139   | 5.173712   | 5.087969   |
| Commercial/Industrial and Public Utility Real | 5.005592   | 4.997952   | 4.951184   | 4.872006   |
| General Business and Public Utility Personal  | 5.400000   | 5.400000   | 5.400000   | 5.400000   |
| Rittman                                       |            |            |            |            |
| Residential/Agricultural Real                 | 6.300000   | 6.032365   | 5.994056   | 5.488292   |
| Commercial/Industrial and Public Utility Real | 6.300000   | 6.300000   | 6.172261   | 5.704162   |
| General Business and Public Utility Personal  | 6.300000   | 6.300000   | 6.300000   | 5.800000   |
| Wadsworth                                     |            |            |            |            |
| Residential/Agricultural Real                 | 4.687724   | 5.637517   | 5.647155   | 5.572683   |
| Commercial/Industrial and Public Utility Real | 4.700000   | 5.500465   | 5.494751   | 5.469376   |
| General Business and Public Utility Personal  | 4.700000   | 5.800000   | 5.800000   | 5.800000   |
| <b>Villages</b>                               |            |            |            |            |
| Chippewa Lake                                 |            |            |            |            |
| Residential/Agricultural Real                 | 10.534499  | 10.042767  | 10.100000  | 9.335450   |
| Commercial/Industrial and Public Utility Real | 10.600000  | 10.100000  | 10.100000  | 9.778017   |
| General Business and Public Utility Personal  | 10.600000  | 10.100000  | 10.100000  | 10.100000  |
| Creston                                       |            |            |            |            |
| Residential/Agricultural Real                 | 6.452915   | 6.450890   | 6.552475   | 6.556865   |
| Commercial/Industrial and Public Utility Real | 7.992980   | 7.992980   | 8.107970   | 8.085740   |
| General Business and Public Utility Personal  | 13.000000  | 13.000000  | 13.000000  | 13.000000  |
| Gloria Glens                                  |            |            |            |            |
| Residential/Agricultural Real                 | 12.840959  | 12.043301  | 12.049087  | 11.832702  |
| Commercial/Industrial and Public Utility Real | 22.350000  | 23.100000  | 23.100000  | 23.100000  |
| General Business and Public Utility Personal  | 22.350000  | 23.100000  | 23.100000  | 23.100000  |
| Lodi  |            |            |            |            |
| Residential/Agricultural Real                 | 19.192707  | 15.677874  | 15.700000  | 15.508770  |
| Commercial/Industrial and Public Utility Real | 19.200000  | 15.700000  | 15.700000  | 15.700000  |
| General Business and Public Utility Personal  | 19.200000  | 15.700000  | 15.700000  | 15.700000  |
| Seville                                       |            |            |            |            |
| Residential/Agricultural Real                 | 6.101622   | 6.112310   | 4.413138   | 4.351084   |
| Commercial/Industrial and Public Utility Real | 5.849008   | 5.836784   | 4.265190   | 4.230730   |
| General Business and Public Utility Personal  | 6.500000   | 6.500000   | 6.500000   | 6.500000   |
| Spencer                                       |            |            |            |            |
| Residential/Agricultural Real                 | 10.966568  | 10.955820  | 10.949156  | 10.917140  |
| Commercial/Industrial and Public Utility Real | 11.195816  | 11.195816  | 11.195816  | 10.933614  |
| General Business and Public Utility Personal  | 11.900000  | 11.900000  | 11.900000  | 11.900000  |
| Westfield Center                              |            |            |            |            |
| Residential/Agricultural Real                 | 2.600000   | 2.600000   | 2.600000   | 2.600000   |
| Commercial/Industrial and Public Utility Real | 2.600000   | 2.600000   | 2.600000   | 2.600000   |
| General Business and Public Utility Personal  | 2.600000   | 2.600000   | 2.600000   | 2.600000   |

| 2012       | 2011       | 2010       | 2009       | 2008       | 2007       |
|------------|------------|------------|------------|------------|------------|
| \$2.600000 | \$2.600000 | \$2.600000 | \$3.200000 | \$3.250000 | \$3.250000 |
| 2.600000   | 2.600000   | 2.600000   | 3.200000   | 3.250000   | 3.250000   |
| 2.600000   | 2.600000   | 2.600000   | 3.200000   | 3.250000   | 3.250000   |
| 5.085833   | 5.085171   | 4.934865   | 4.929271   | 4.929068   | 5.056186   |
| 4.842476   | 4.813400   | 4.825569   | 4.814706   | 4.819563   | 4.951608   |
| 5.400000   | 5.400000   | 5.450000   | 5.450000   | 5.450000   | 5.450000   |
| 5.485440   | 5.344222   | 5.215421   | 5.211640   | 5.314318   | 5.321502   |
| 5.635627   | 5.546011   | 5.800000   | 5.604031   | 5.625965   | 5.625177   |
| 5.800000   | 5.800000   | 5.800000   | 5.800000   | 5.800000   | 5.800000   |
| 5.570363   | 5.571108   | 5.244999   | 5.233319   | 5.248301   | 5.012010   |
| 5.403694   | 5.353141   | 5.339327   | 5.354087   | 5.342735   | 4.806931   |
| 5.800000   | 5.800000   | 5.800000   | 5.800000   | 5.800000   | 5.800000   |
| 9.329258   | 9.326480   | 7.618400   | 7.606214   | 7.594862   | 8.097698   |
| 9.778238   | 8.959160   | 7.158752   | 7.158752   | 7.858988   | 8.088452   |
| 10.100000  | 10.100000  | 8.600000   | 8.600000   | 8.600000   | 8.600000   |
| 6.557155   | 6.313635   | 6.304975   | 6.303125   | 6.563135   | 6.608060   |
| 8.047445   | 8.038585   | 7.993010   | 7.993010   | 7.850020   | 7.870810   |
| 13.000000  | 13.000000  | 13.000000  | 13.000000  | 13.000000  | 13.000000  |
| 11.687561  | 11.824018  | 11.460637  | 11.397335  | 11.384017  | 9.696712   |
| 23.100000  | 23.100000  | 23.100000  | 23.100000  | 23.100000  | 23.100000  |
| 23.100000  | 23.100000  | 23.100000  | 23.100000  | 23.100000  | 23.100000  |
| 10.490445  | 10.487065  | 10.113696  | 10.083732  | 10.053792  | 10.416715  |
| 10.695120  | 10.619780  | 10.504147  | 10.529285  | 10.469366  | 10.506457  |
| 10.700000  | 10.700000  | 10.700000  | 10.700000  | 10.700000  | 10.700000  |
| 4.326466   | 4.323770   | 4.128554   | 4.119012   | 4.115779   | 4.296194   |
| 4.221756   | 4.223332   | 4.203258   | 4.221552   | 4.247284   | 4.309712   |
| 6.500000   | 6.500000   | 6.500000   | 6.500000   | 6.500000   | 6.500000   |
| 10.912892  | 10.910220  | 10.581880  | 10.571508  | 10.574028  | 6.394984   |
| 10.933614  | 10.933614  | 10.377336  | 10.377336  | 10.377575  | 6.604244   |
| 11.900000  | 11.900000  | 11.900000  | 11.900000  | 11.900000  | 7.400000   |
| 2.600000   | 2.600000   | 2.600000   | 2.600000   | 2.600000   | 2.600000   |
| 2.600000   | 2.600000   | 2.600000   | 2.600000   | 2.600000   | 2.600000   |
| 2.600000   | 2.600000   | 2.600000   | 2.600000   | 2.600000   | 2.600000   |

(continued)

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

|   | 2016        | 2015        | 2014        | 2013        |
|---|-------------|-------------|-------------|-------------|
| <b>Townships</b>                              |             |             |             |             |
| <b>Brunswick Hills</b>                        |             |             |             |             |
| Residential/Agricultural Real                 | \$10.952432 | \$10.993877 | \$11.037496 | \$10.807988 |
| Commercial/Industrial and Public Utility Real | 10.674401   | 10.643007   | 11.255250   | 11.027918   |
| General Business and Public Utility Personal  | 11.850000   | 11.850000   | 11.850000   | 11.850000   |
| <b>Canaan/Creston</b>                         |             |             |             |             |
| Residential/Agricultural Real                 | 3.202606    | 3.202261    | 3.541861    | 3.543553    |
| Commercial/Industrial and Public Utility Real | 3.364155    | 3.368598    | 3.449608    | 3.432496    |
| General Business and Public Utility Personal  | 5.200000    | 5.200000    | 5.200000    | 5.200000    |
| <b>Chatham</b>                                |             |             |             |             |
| Residential/Agricultural Real                 | 6.983553    | 6.987352    | 6.990349    | 7.056459    |
| Commercial/Industrial and Public Utility Real | 6.941275    | 6.941275    | 6.861857    | 6.963565    |
| General Business and Public Utility Personal  | 7.200000    | 7.200000    | 7.200000    | 7.200000    |
| <b>Granger</b>                                |             |             |             |             |
| Residential/Agricultural Real                 | 5.544980    | 5.539640    | 5.546788    | 5.500034    |
| Commercial/Industrial and Public Utility Real | 5.506888    | 5.565836    | 5.527948    | 5.600000    |
| General Business and Public Utility Personal  | 5.600000    | 5.600000    | 5.600000    | 5.600000    |
| <b>Guilford</b>                               |             |             |             |             |
| Residential/Agricultural Real                 | 7.869771    | 7.874891    | 7.876778    | 7.778803    |
| Commercial/Industrial and Public Utility Real | 7.783303    | 7.756649    | 7.762159    | 7.545386    |
| General Business and Public Utility Personal  | 8.150000    | 8.150000    | 8.150000    | 8.150000    |
| <b>Guilford/Rittman</b>                       |             |             |             |             |
| Residential/Agricultural Real                 | 0.000000    | 0.000000    | 0.000000    | 0.500000    |
| Commercial/Industrial and Public Utility Real | 0.000000    | 0.000000    | 0.000000    | 0.500000    |
| General Business and Public Utility Personal  | 0.000000    | 0.000000    | 0.000000    | 0.500000    |
| <b>Guilford/Seville</b>                       |             |             |             |             |
| Residential/Agricultural Real                 | 5.207775    | 5.212805    | 5.214615    | 5.126152    |
| Commercial/Industrial and Public Utility Real | 5.177281    | 5.152762    | 5.159968    | 5.008861    |
| General Business and Public Utility Personal  | 5.250000    | 5.250000    | 5.250000    | 5.250000    |
| <b>Harrisville</b>                            |             |             |             |             |
| Residential/Agricultural Real                 | 5.996022    | 4.494599    | 4.495364    | 4.549321    |
| Commercial/Industrial and Public Utility Real | 6.524006    | 5.013395    | 4.980490    | 4.899055    |
| General Business and Public Utility Personal  | 8.000000    | 6.500000    | 6.500000    | 6.500000    |
| <b>Harrisville/Lodi</b>                       |             |             |             |             |
| Residential/Agricultural Real                 | 2.469757    | 0.969088    | 0.969628    | 0.980487    |
| Commercial/Industrial and Public Utility Real | 2.708542    | 1.202984    | 1.182895    | 1.154020    |
| General Business and Public Utility Personal  | 3.300000    | 1.800000    | 1.800000    | 1.800000    |
| <b>Hinckley</b>                               |             |             |             |             |
| Residential/Agricultural Real                 | 7.873218    | 7.880686    | 7.899708    | 7.802371    |
| Commercial/Industrial and Public Utility Real | 10.203936   | 10.203936   | 10.221991   | 9.927080    |
| General Business and Public Utility Personal  | 13.050000   | 13.050000   | 13.050000   | 13.050000   |
| <b>Homer</b>                                  |             |             |             |             |
| Residential/Agricultural Real                 | 7.725631    | 7.722424    | 6.888367    | 7.242776    |
| Commercial/Industrial and Public Utility Real | 7.900000    | 7.900000    | 7.834814    | 7.810337    |
| General Business and Public Utility Personal  | 7.900000    | 7.900000    | 7.900000    | 7.900000    |
| <b>Lafayette</b>                              |             |             |             |             |
| Residential/Agricultural Real                 | 8.538222    | 8.544003    | 8.556853    | 8.462241    |
| Commercial/Industrial and Public Utility Real | 8.900000    | 8.900000    | 8.900000    | 8.758929    |
| General Business and Public Utility Personal  | 8.900000    | 8.900000    | 8.900000    | 8.900000    |

| 2012        | 2011        | 2010        | 2009        | 2008       | 2007        |
|-------------|-------------|-------------|-------------|------------|-------------|
| \$10.801361 | \$10.806654 | \$10.357291 | \$10.358964 | \$9.301618 | \$10.088993 |
| 10.966637   | 10.661062   | 10.620075   | 10.618268   | 9.394069   | 10.177582   |
| 11.850000   | 11.850000   | 11.850000   | 11.850000   | 11.850000  | 11.850000   |
| 3.540762    | 0.000000    | 0.000000    | 0.000000    | 0.000000   | 0.000000    |
| 3.401451    | 0.000000    | 0.000000    | 0.000000    | 0.000000   | 0.000000    |
| 5.200000    | 0.000000    | 0.000000    | 0.000000    | 0.000000   | 0.000000    |
| 7.060950    | 7.093761    | 7.090779    | 5.996622    | 4.998074   | 5.200032    |
| 6.963565    | 6.881296    | 6.910423    | 5.561173    | 4.700422   | 4.854622    |
| 7.200000    | 7.200000    | 7.200000    | 7.200000    | 7.200000   | 7.200000    |
| 5.496994    | 5.505682    | 5.315882    | 5.320886    | 5.322664   | 5.599018    |
| 5.383504    | 5.292248    | 5.260912    | 5.222818    | 4.839880   | 5.333812    |
| 5.600000    | 5.600000    | 5.600000    | 5.600000    | 5.600000   | 5.600000    |
| 7.765170    | 7.766308    | 7.440419    | 7.422529    | 7.417423   | 7.776310    |
| 7.507003    | 7.513272    | 7.477906    | 7.482445    | 7.536208   | 7.799765    |
| 8.150000    | 8.150000    | 8.150000    | 8.150000    | 8.150000   | 8.150000    |
| 0.500000    | 0.500000    | 0.500000    | 0.500000    | 0.500000   | 0.500000    |
| 0.500000    | 0.500000    | 0.500000    | 0.500000    | 0.500000   | 0.500000    |
| 0.500000    | 0.500000    | 0.500000    | 0.500000    | 0.500000   | 0.500000    |
| 5.111054    | 5.111503    | 4.815974    | 4.799918    | 4.795467   | 5.091314    |
| 4.978959    | 4.984000    | 4.945021    | 4.964344    | 5.017915   | 5.210675    |
| 5.250000    | 5.250000    | 5.250000    | 5.250000    | 5.250000   | 5.250000    |
| 4.552640    | 4.557410    | 4.454964    | 4.451437    | 4.448147   | 4.600015    |
| 4.678953    | 4.673646    | 4.668675    | 4.665098    | 4.662692   | 4.598510    |
| 6.500000    | 6.500000    | 6.500000    | 6.500000    | 6.500000   | 6.500000    |
| 0.980852    | 0.982238    | 0.939646    | 0.937814    | 0.936056   | 0.992624    |
| 1.072974    | 1.067692    | 1.060989    | 1.060602    | 1.057934   | 1.038216    |
| 1.800000    | 1.800000    | 1.800000    | 1.800000    | 1.800000   | 1.800000    |
| 7.802833    | 7.812197    | 7.443551    | 7.441158    | 7.450469   | 8.014376    |
| 9.459302    | 9.044577    | 8.992190    | 8.968886    | 9.008432   | 8.476222    |
| 13.050000   | 13.050000   | 13.050000   | 13.050000   | 13.050000  | 13.050000   |
| 7.239168    | 7.293090    | 7.281463    | 7.280914    | 7.296402   | 5.819665    |
| 7.810337    | 7.848167    | 7.848167    | 7.848167    | 7.848167   | 6.116290    |
| 7.900000    | 7.900000    | 7.900000    | 7.900000    | 7.900000   | 6.400000    |
| 8.330442    | 8.336013    | 7.856935    | 7.848082    | 7.838446   | 8.710800    |
| 8.206027    | 8.171068    | 7.946613    | 8.183329    | 8.231354   | 8.673906    |
| 8.800000    | 8.800000    | 8.800000    | 8.800000    | 8.800000   | 10.500000   |

(continued)



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

|   | 2016       | 2015       | 2014       | 2013       |
|---|------------|------------|------------|------------|
| <b>Lafayette/Chippewa Lake Village</b>        |            |            |            |            |
| Residential/Agricultural Real                 | \$3.545415 | \$3.548698 | \$3.556863 | \$3.462241 |
| Commercial/Industrial and Public Utility Real | 3.900000   | 3.900000   | 3.900000   | 3.758929   |
| General Business and Public Utility Personal  | 3.900000   | 3.900000   | 3.900000   | 3.900000   |
| <b>Litchfield</b>                             |            |            |            |            |
| Residential/Agricultural Real                 | 8.372540   | 8.372203   | 8.378695   | 7.339981   |
| Commercial/Industrial and Public Utility Real | 8.290735   | 8.342675   | 8.282120   | 7.541471   |
| General Business and Public Utility Personal  | 9.900000   | 9.900000   | 9.900000   | 9.900000   |
| <b>Liverpool</b>                              |            |            |            |            |
| Residential/Agricultural Real                 | 5.380517   | 5.384312   | 5.390600   | 5.378914   |
| Commercial/Industrial and Public Utility Real | 5.586297   | 5.584006   | 5.575064   | 5.531299   |
| General Business and Public Utility Personal  | 6.200000   | 6.200000   | 6.200000   | 6.200000   |
| <b>Medina</b>                                 |            |            |            |            |
| Residential/Agricultural Real                 | 8.521476   | 8.532100   | 8.538680   | 8.418508   |
| Commercial/Industrial and Public Utility Real | 8.600000   | 8.600000   | 8.600000   | 8.600000   |
| General Business and Public Utility Personal  | 8.600000   | 8.600000   | 8.600000   | 8.600000   |
| <b>Montville</b>                              |            |            |            |            |
| Residential/Agricultural Real                 | 9.636871   | 8.825633   | 8.842692   | 8.745453   |
| Commercial/Industrial and Public Utility Real | 9.478680   | 8.691337   | 8.697869   | 8.799197   |
| General Business and Public Utility Personal  | 10.650000  | 10.950000  | 10.950000  | 10.950000  |
| <b>Sharon</b>                                 |            |            |            |            |
| Residential/Agricultural Real                 | 7.616596   | 7.377767   | 7.394804   | 7.051533   |
| Commercial/Industrial and Public Utility Real | 7.597904   | 7.400000   | 7.400000   | 6.931454   |
| General Business and Public Utility Personal  | 7.650000   | 7.400000   | 7.400000   | 7.400000   |
| <b>Spencer</b>                                |            |            |            |            |
| Residential/Agricultural Real                 | 5.468108   | 5.466944   | 5.462272   | 5.449344   |
| Commercial/Industrial and Public Utility Real | 5.409232   | 5.409232   | 5.409232   | 5.420868   |
| General Business and Public Utility Personal  | 5.900000   | 5.900000   | 5.900000   | 5.900000   |
| <b>Spencer/Spencer Village</b>                |            |            |            |            |
| Residential/Agricultural Real                 | 1.968108   | 1.966944   | 1.962272   | 1.949344   |
| Commercial/Industrial and Public Utility Real | 1.909232   | 1.909232   | 1.909232   | 1.920868   |
| General Business and Public Utility Personal  | 2.400000   | 2.400000   | 2.400000   | 2.400000   |
| <b>Wadsworth</b>                              |            |            |            |            |
| Residential/Agricultural Real                 | 6.281373   | 3.293802   | 3.292918   | 3.282690   |
| Commercial/Industrial and Public Utility Real | 7.400000   | 4.399380   | 4.329528   | 4.326418   |
| General Business and Public Utility Personal  | 7.400000   | 4.400000   | 4.400000   | 4.400000   |
| <b>Westfield</b>                              |            |            |            |            |
| Residential/Agricultural Real                 | 3.000000   | 3.000000   | 3.000000   | 3.000000   |
| Commercial/Industrial and Public Utility Real | 3.000000   | 3.000000   | 3.000000   | 3.000000   |
| General Business and Public Utility Personal  | 3.000000   | 3.000000   | 3.000000   | 3.000000   |
| <b>Westfield/Gloria Glens Village</b>         |            |            |            |            |
| Residential/Agricultural Real                 | 0.400000   | 0.400000   | 0.400000   | 0.400000   |
| Commercial/Industrial and Public Utility Real | 0.400000   | 0.400000   | 0.400000   | 0.400000   |
| General Business and Public Utility Personal  | 0.400000   | 0.400000   | 0.400000   | 0.400000   |
| <b>Westfield/Westfield Center Village</b>     |            |            |            |            |
| Residential/Agricultural Real                 | 0.400000   | 0.400000   | 0.400000   | 0.400000   |
| Commercial/Industrial and Public Utility Real | 0.400000   | 0.400000   | 0.400000   | 0.400000   |
| General Business and Public Utility Personal  | 0.400000   | 0.400000   | 0.400000   | 0.400000   |

| 2012       | 2011       | 2010       | 2009       | 2008       | 2007       |
|------------|------------|------------|------------|------------|------------|
| \$3.460004 | \$3.462958 | \$3.195278 | \$3.190102 | \$3.184519 | \$3.512186 |
| 3.509890   | 3.474186   | 3.338803   | 3.473910   | 3.515651   | 3.775302   |
| 3.900000   | 3.900000   | 3.900000   | 3.900000   | 3.900000   | 3.900000   |
| 7.342431   | 7.349521   | 7.033212   | 7.027539   | 7.025360   | 7.494826   |
| 7.197587   | 7.251960   | 7.364055   | 7.364055   | 7.372728   | 7.592249   |
| 9.900000   | 9.900000   | 9.900000   | 9.900000   | 9.900000   | 9.900000   |
| 5.379529   | 5.380236   | 5.293354   | 5.291180   | 5.313639   | 5.451294   |
| 5.347422   | 5.267680   | 5.277766   | 5.275643   | 5.275643   | 5.566764   |
| 6.200000   | 6.200000   | 6.200000   | 6.200000   | 6.200000   | 6.200000   |
| 8.412793   | 6.202950   | 5.925984   | 5.909686   | 5.910032   | 5.216260   |
| 8.600000   | 6.220599   | 6.149305   | 6.152677   | 6.150155   | 5.233007   |
| 8.600000   | 6.600000   | 6.600000   | 6.600000   | 6.600000   | 5.600000   |
| 8.725040   | 8.728132   | 8.218467   | 8.176152   | 7.515787   | 8.010667   |
| 8.525291   | 8.318336   | 8.364741   | 8.312460   | 7.259041   | 7.908677   |
| 10.950000  | 10.950000  | 10.950000  | 10.950000  | 10.950000  | 10.950000  |
| 7.053109   | 6.987636   | 6.248379   | 6.244628   | 6.254599   | 6.695655   |
| 6.903290   | 6.679525   | 5.616236   | 5.606535   | 6.957008   | 6.178666   |
| 7.400000   | 7.400000   | 7.400000   | 7.400000   | 7.400000   | 7.400000   |
| 5.447632   | 5.451856   | 5.403478   | 5.400694   | 5.401922   | 5.505186   |
| 5.422334   | 5.422334   | 5.340400   | 5.340400   | 5.341778   | 5.437342   |
| 5.900000   | 5.900000   | 5.900000   | 5.900000   | 5.900000   | 5.900000   |
| 1.947632   | 1.951856   | 1.903478   | 1.900694   | 1.901922   | 2.005186   |
| 1.922334   | 1.922334   | 1.840400   | 1.840400   | 1.841778   | 1.937342   |
| 2.400000   | 2.400000   | 2.400000   | 2.400000   | 2.400000   | 2.400000   |
| 3.281442   | 3.284154   | 3.192578   | 3.190926   | 3.189134   | 3.287922   |
| 4.313988   | 3.719268   | 3.719538   | 3.719538   | 3.699258   | 3.654818   |
| 4.400000   | 4.400000   | 4.400000   | 4.400000   | 4.400000   | 4.400000   |
| 4.051443   | 4.053456   | 3.977865   | 3.975319   | 3.972841   | 4.086679   |
| 4.105378   | 4.105450   | 4.080606   | 4.087288   | 4.084566   | 4.188768   |
| 4.500000   | 4.500000   | 4.500000   | 4.500000   | 4.500000   | 4.500000   |
| 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   |
| 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   |
| 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   |
| 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   |
| 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   |
| 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   |
| 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   | 0.400000   |

(continued)

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

|   | 2016       | 2015       | 2014       | 2013       |
|---|------------|------------|------------|------------|
| York  |            |            |            |            |
| Residential/Agricultural Real                 | \$6.074000 | \$6.072587 | \$6.099692 | \$6.055019 |
| Commercial/Industrial and Public Utility Real | 6.184385   | 6.181757   | 6.186446   | 6.200000   |
| General Business and Public Utility Personal  | 6.200000   | 6.200000   | 6.200000   | 6.200000   |
| <b>Special Districts</b>                      |            |            |            |            |
| General Health District                       |            |            |            |            |
| Residential/Agricultural Real                 | 0.635179   | 0.636142   | 0.637563   | 0.623437   |
| Commercial/Industrial and Public Utility Real | 0.666237   | 0.664482   | 0.661123   | 0.648530   |
| General Business and Public Utility Personal  | 0.970000   | 0.970000   | 0.970000   | 0.970000   |
| County Library                                |            |            |            |            |
| Residential/Agricultural Real                 | 2.095083   | 1.847112   | 1.850000   | 2.031483   |
| Commercial/Industrial and Public Utility Real | 2.100000   | 1.850000   | 1.850000   | 2.046417   |
| General Business and Public Utility Personal  | 2.100000   | 1.850000   | 1.850000   | 2.050000   |
| Medina County Park District                   |            |            |            |            |
| Residential/Agricultural Real                 | 0.747271   | 0.748412   | 0.750000   | 0.736587   |
| Commercial/Industrial and Public Utility Real | 0.750000   | 0.750000   | 0.750000   | 0.743479   |
| General Business and Public Utility Personal  | 0.750000   | 0.750000   | 0.750000   | 0.750000   |
| Ella Everhard Library                         |            |            |            |            |
| Residential/Agricultural Real                 | 2.706411   | 2.710292   | 2.713246   | 2.604618   |
| Commercial/Industrial and Public Utility Real | 2.704088   | 2.679553   | 2.664827   | 2.628942   |
| General Business and Public Utility Personal  | 2.750000   | 2.750000   | 2.750000   | 2.750000   |
| Spencer Fire District                         |            |            |            |            |
| Residential/Agricultural Real                 | 2.701638   | 2.699631   | 2.691583   | 2.669311   |
| Commercial/Industrial and Public Utility Real | 2.951153   | 2.951153   | 2.951153   | 2.973907   |
| General Business and Public Utility Personal  | 4.650000   | 4.650000   | 4.650000   | 4.650000   |
| Town and Country Fire District                |            |            |            |            |
| Residential/Agricultural Real                 | 3.763005   | 3.759385   | 4.124297   | 3.815633   |
| Commercial/Industrial and Public Utility Real | 4.098966   | 4.071618   | 4.163119   | 3.708014   |
| General Business and Public Utility Personal  | 4.300000   | 4.300000   | 4.300000   | 4.300000   |
| Westfield Fire and Rescue                     |            |            |            |            |
| Residential/Agricultural Real                 | 2.399527   | 2.407460   | 2.409010   | 3.818972   |
| Commercial/Industrial and Public Utility Real | 2.500000   | 2.500000   | 2.500000   | 3.703633   |
| General Business and Public Utility Personal  | 2.500000   | 2.500000   | 2.500000   | 4.300000   |
| Cleveland Metro Parks                         |            |            |            |            |
| Residential/Agricultural Real                 | 2.711903   | 2.750000   | 2.750000   | 1.850000   |
| Commercial/Industrial and Public Utility Real | 2.750000   | 2.736822   | 2.704560   | 1.791705   |
| General Business and Public Utility Personal  | 2.750000   | 2.750000   | 2.750000   | 1.850000   |
| Wayne County Library                          |            |            |            |            |
| Residential/Agricultural Real                 | 1.099606   | 1.148648   | 1.211988   | 1.211569   |
| Commercial/Industrial and Public Utility Real | 1.200000   | 1.250000   | 1.250000   | 1.250000   |
| General Business and Public Utility Personal  | 1.200000   | 1.250000   | 1.250000   | 1.250000   |
| <b>Joint Vocational Schools</b>               |            |            |            |            |
| Medina  |            |            |            |            |
| Residential/Agricultural Real                 | 2.231169   | 2.237148   | 2.244699   | 2.169418   |
| Commercial/Industrial and Public Utility Real | 2.249270   | 2.243758   | 2.225168   | 2.148279   |
| General Business and Public Utility Personal  | 3.050000   | 3.050000   | 3.050000   | 3.050000   |
| Wayne   |            |            |            |            |
| Residential/Agricultural Real                 | 2.679846   | 2.677416   | 2.774208   | 2.778901   |
| Commercial/Industrial and Public Utility Real | 3.223445   | 3.213302   | 3.177905   | 3.168609   |
| General Business and Public Utility Personal  | 4.850000   | 4.850000   | 4.850000   | 4.850000   |

| 2012       | 2011       | 2010       | 2009       | 2008       | 2007       |
|------------|------------|------------|------------|------------|------------|
| \$6.062258 | \$6.074552 | \$5.817431 | \$5.833766 | \$5.875493 | \$5.888657 |
| 5.894927   | 5.894030   | 5.806925   | 5.752412   | 5.815796   | 5.770373   |
| 6.200000   | 6.200000   | 6.200000   | 6.200000   | 6.200000   | 6.200000   |
| 0.622918   | 0.623533   | 0.595442   | 0.538541   | 0.540014   | 0.594014   |
| 0.637637   | 0.628606   | 0.624425   | 0.569864   | 0.555794   | 0.594044   |
| 0.970000   | 0.970000   | 0.970000   | 1.000000   | 1.000000   | 1.000000   |
| 2.030631   | 2.031857   | 1.937792   | 2.135245   | 2.138768   | 1.634846   |
| 2.011748   | 1.985385   | 1.969636   | 2.165117   | 2.160495   | 1.666052   |
| 2.050000   | 2.050000   | 2.050000   | 2.250000   | 2.250000   | 2.250000   |
| 0.735921   | 0.736599   | 0.677526   | 0.675766   | 0.677658   | 0.744646   |
| 0.722397   | 0.705180   | 0.696899   | 0.695103   | 0.692177   | 0.742426   |
| 0.750000   | 0.750000   | 0.750000   | 0.750000   | 0.750000   | 0.750000   |
| 1.601818   | 1.603204   | 1.444149   | 1.438853   | 1.439576   | 1.604466   |
| 1.596033   | 1.529549   | 1.523382   | 1.530481   | 1.526350   | 1.586455   |
| 1.750000   | 1.750000   | 1.750000   | 1.750000   | 1.750000   | 1.750000   |
| 2.666360   | 2.673637   | 2.590286   | 2.585489   | 2.587605   | 2.765515   |
| 2.976772   | 2.976772   | 2.816560   | 2.816560   | 2.819334   | 3.006119   |
| 4.650000   | 4.650000   | 4.650000   | 4.650000   | 4.650000   | 4.650000   |
| 3.818972   | 3.807297   | 3.815397   | 3.819438   | 4.020174   | 3.611536   |
| 3.703633   | 3.885239   | 3.855663   | 3.843593   | 4.300000   | 4.112495   |
| 4.300000   | 4.300000   | 4.300000   | 4.300000   | 4.300000   | 4.300000   |
| 0.000000   | 0.000000   | 0.000000   | 0.000000   | 0.000000   | 0.000000   |
| 0.000000   | 0.000000   | 0.000000   | 0.000000   | 0.000000   | 0.000000   |
| 0.000000   | 0.000000   | 0.000000   | 0.000000   | 0.000000   | 0.000000   |
| 1.818768   | 1.810574   | 1.806839   | 2.121870   | 1.669978   | 1.671514   |
| 1.735404   | 1.724270   | 1.724934   | 2.166886   | 1.712737   | 1.718742   |
| 1.850000   | 1.850000   | 1.850000   | 1.850000   | 1.850000   | 1.850000   |
| 1.210821   | 1.185556   | 1.186118   | 1.186025   | 0.994298   | 0.993829   |
| 1.237400   | 1.201247   | 1.221239   | 1.186192   | 1.092878   | 1.085504   |
| 1.250000   | 1.250000   | 1.250000   | 1.250000   | 1.250000   | 1.250000   |
| 2.167141   | 2.164908   | 2.004756   | 2.000001   | 2.000001   | 2.000001   |
| 2.088405   | 2.042803   | 2.015815   | 2.008144   | 1.999900   | 2.021396   |
| 3.050000   | 3.050000   | 3.050000   | 3.050000   | 3.050000   | 3.050000   |
| 2.776615   | 2.701913   | 2.703241   | 2.703008   | 2.749103   | 2.000002   |
| 3.085972   | 2.941108   | 2.994576   | 2.892083   | 3.078411   | 2.310632   |
| 4.850000   | 4.850000   | 4.850000   | 4.850000   | 4.850000   | 4.100000   |

(continued)

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

|   | 2016        | 2015        | 2014        | 2013        |
|---|-------------|-------------|-------------|-------------|
| <b>Out-of-County School Districts</b>         |             |             |             |             |
| Norwayne LSD                                  |             |             |             |             |
| Residential/Agricultural Real                 | \$26.793820 | \$27.183775 | \$27.495224 | \$27.508533 |
| Commercial/Industrial and Public Utility Real | 29.503737   | 29.848698   | 30.273063   | 30.528010   |
| General Business and Public Utility Personal  | 34.750000   | 35.150000   | 35.350000   | 35.350000   |
| Rittman Exempted Village SD                   |             |             |             |             |
| Residential/Agricultural Real                 | 38.532640   | 38.919382   | 38.032869   | 37.986763   |
| Commercial/Industrial and Public Utility Real | 63.435134   | 63.707862   | 56.242132   | 56.619339   |
| General Business and Public Utility Personal  | 63.700000   | 64.400000   | 63.350000   | 63.350000   |
| <b>Schools</b>                                |             |             |             |             |
| Black River Local School District             |             |             |             |             |
| Residential/Agricultural Real                 | 30.124066   | 30.456841   | 30.788719   | 23.427586   |
| Commercial/Industrial and Public Utility Real | 31.290257   | 31.313633   | 31.272478   | 23.715195   |
| General Business and Public Utility Personal  | 53.600000   | 53.600000   | 53.600000   | 46.000000   |
| Brunswick City School District                |             |             |             |             |
| Residential/Agricultural Real                 | 41.972246   | 42.012045   | 42.063784   | 39.764891   |
| Commercial/Industrial and Public Utility Real | 40.533230   | 40.516563   | 40.759234   | 39.193430   |
| General Business and Public Utility Personal  | 69.120000   | 69.120000   | 69.120000   | 68.020000   |
| Buckeye Local School District                 |             |             |             |             |
| Residential/Agricultural Real                 | 34.316835   | 34.326579   | 34.383326   | 33.763515   |
| Commercial/Industrial and Public Utility Real | 37.874892   | 37.410620   | 36.911536   | 36.445443   |
| General Business and Public Utility Personal  | 67.900000   | 67.900000   | 67.900000   | 67.600000   |
| Cloverleaf Local School District              |             |             |             |             |
| Residential/Agricultural Real                 | 32.708652   | 32.728866   | 29.248752   | 29.098742   |
| Commercial/Industrial and Public Utility Real | 34.115479   | 34.026692   | 30.442716   | 28.802548   |
| General Business and Public Utility Personal  | 59.000000   | 59.000000   | 55.500000   | 55.400000   |
| Highland Local School District                |             |             |             |             |
| Residential/Agricultural Real                 | 35.267830   | 35.314824   | 35.386832   | 36.588019   |
| Commercial/Industrial and Public Utility Real | 32.741698   | 32.933914   | 32.619952   | 33.639923   |
| General Business and Public Utility Personal  | 75.300000   | 75.300000   | 75.300000   | 76.800000   |
| Medina City School District                   |             |             |             |             |
| Residential/Agricultural Real                 | 48.722699   | 48.776954   | 48.839573   | 42.106354   |
| Commercial/Industrial and Public Utility Real | 52.543504   | 52.526633   | 51.999378   | 45.464973   |
| General Business and Public Utility Personal  | 93.330000   | 93.330000   | 93.330000   | 87.830000   |
| Wadsworth City School District                |             |             |             |             |
| Residential/Agricultural Real                 | 43.956812   | 43.979251   | 44.027912   | 42.048792   |
| Commercial/Industrial and Public Utility Real | 47.433855   | 47.048916   | 46.817889   | 45.754917   |
| General Business and Public Utility Personal  | 79.000000   | 79.000000   | 79.000000   | 78.500000   |

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

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

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

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

Source: Medina County Auditor

| 2012        | 2011        | 2010        | 2009        | 2008        | 2007        |
|-------------|-------------|-------------|-------------|-------------|-------------|
| \$27.495733 | \$27.838435 | \$27.869714 | \$27.847860 | \$28.232553 | \$28.135766 |
| 28.383033   | 28.220414   | 27.965188   | 27.978156   | 29.118696   | 28.225390   |
| 35.350000   | 35.700000   | 35.700000   | 35.700000   | 36.000000   | 35.900000   |
| 37.965367   | 36.501611   | 36.445798   | 36.419430   | 36.819700   | 36.529270   |
| 55.534060   | 52.326052   | 59.624846   | 54.874030   | 55.505476   | 55.191542   |
| 63.350000   | 63.200000   | 63.200000   | 63.200000   | 63.350000   | 63.050000   |
| 23.289964   | 22.726798   | 22.576049   | 23.400017   | 23.400007   | 23.551943   |
| 23.355861   | 23.013571   | 22.594459   | 23.552659   | 23.400029   | 26.897219   |
| 46.000000   | 46.000000   | 46.000000   | 46.900000   | 46.900000   | 55.830000   |
| 39.762944   | 40.259772   | 38.178305   | 39.250032   | 39.250024   | 39.906323   |
| 38.989653   | 39.207724   | 38.353148   | 39.333751   | 39.250028   | 40.351360   |
| 68.020000   | 68.520000   | 67.820000   | 68.920000   | 68.920000   | 70.370000   |
| 25.877619   | 25.907435   | 24.700016   | 24.700036   | 24.700010   | 24.700029   |
| 27.004328   | 26.480268   | 26.465082   | 26.399563   | 26.661699   | 27.912677   |
| 59.700000   | 59.700000   | 59.700000   | 59.700000   | 59.700000   | 59.700000   |
| 29.081847   | 29.121676   | 27.568878   | 27.523510   | 27.807213   | 27.992806   |
| 28.592714   | 28.525650   | 27.996373   | 28.188988   | 28.635404   | 29.317681   |
| 55.400000   | 55.400000   | 55.100000   | 55.100000   | 55.400000   | 55.400000   |
| 36.595045   | 29.728630   | 28.498602   | 29.151646   | 29.272809   | 31.418431   |
| 32.653179   | 25.021686   | 24.922650   | 25.516222   | 25.057953   | 26.343609   |
| 76.800000   | 69.900000   | 69.900000   | 70.550000   | 70.550000   | 70.550000   |
| 42.047754   | 42.354753   | 40.051816   | 40.248194   | 40.816610   | 43.339788   |
| 44.513045   | 44.120218   | 44.234245   | 44.380547   | 44.692818   | 47.623289   |
| 87.830000   | 89.830000   | 90.630000   | 90.980000   | 91.460000   | 91.480000   |
| 42.006399   | 36.129484   | 31.563752   | 31.691628   | 28.801447   | 31.728218   |
| 45.238615   | 38.295596   | 35.798772   | 36.110159   | 33.102747   | 35.164292   |
| 78.500000   | 72.600000   | 70.200000   | 70.400000   | 67.500000   | 71.500000   |

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

| Collection Year | Real Property                |                             |                        | Tangible Personal Property |                        |
|-----------------|------------------------------|-----------------------------|------------------------|----------------------------|------------------------|
|                 | Assessed Value               |                             | Estimated Actual Value | Public Utility             |                        |
|                 | Residential/<br>Agricultural | Commercial<br>Industrial/PU |                        | Assessed Value             | Estimated Actual Value |
| 2016            | \$4,024,883,680              | \$803,897,030               | \$13,796,516,314       | \$154,121,340              | \$175,137,886          |
| 2015            | 3,654,716,680                | 731,313,920                 | 12,531,516,000         | 117,658,680                | 133,703,045            |
| 2014            | 3,605,916,780                | 715,621,280                 | 12,347,251,600         | 105,701,610                | 120,115,466            |
| 2013            | 3,723,990,570                | 736,871,530                 | 12,745,320,286         | 99,869,580                 | 113,488,159            |
| 2012            | 3,704,517,210                | 748,401,850                 | 12,722,625,886         | 93,958,960                 | 106,771,545            |
| 2011            | 3,670,351,550                | 747,843,440                 | 12,623,414,257         | 91,176,320                 | 103,609,455            |
| 2010            | 3,961,423,520                | 735,762,290                 | 13,420,530,886         | 89,068,810                 | 101,214,557            |
| 2009            | 3,928,678,920                | 706,077,670                 | 13,242,161,686         | 83,953,130                 | 95,401,284             |
| 2008            | 3,867,182,430                | 706,404,310                 | 13,067,390,686         | 82,331,600                 | 93,558,636             |
| 2007            | 3,452,753,890                | 681,670,120                 | 11,812,640,029         | 102,264,740                | 116,209,932            |

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Source: Medina County, Ohio; County Auditor

| Tangible Personal Property |                        |                 |                        |        |                  |  |
|----------------------------|------------------------|-----------------|------------------------|--------|------------------|--|
| General Business           |                        | Total           |                        |        | Total            | Weighted   |
| Assessed Value             | Estimated Actual Value | Assessed Value  | Estimated Actual Value | Ratio  | Tax Rate (mills) | Average Tax Rate (per \$1,000 of Assessed Value) |
| \$0                        | \$0                    | \$4,982,902,050 | \$13,971,654,201       | 35.66% | \$7.07           | \$6.86   |
| 0                          | 0                      | 4,503,689,280   | 12,665,219,045         | 0.36   | 7.07             | 6.87   |
| 0                          | 0                      | 4,427,239,670   | 12,467,367,066         | 35.51  | 7.07             | 6.87   |
| 0                          | 0                      | 4,560,731,680   | 12,858,808,445         | 35.47  | 7.07             | 6.84   |
| 0                          | 0                      | 4,546,878,020   | 12,829,397,431         | 35.44  | 7.07             | 5.90   |
| 0                          | 0                      | 4,509,371,310   | 12,727,023,712         | 35.43  | 7.07             | 5.90   |
| 0                          | 0                      | 4,786,254,620   | 13,521,745,443         | 35.40  | 7.07             | 5.43   |
| 3,660,110                  | 29,280,880             | 4,722,369,830   | 13,366,843,850         | 35.33  | 7.07             | 5.42   |
| 7,522,140                  | 60,177,120             | 4,663,440,480   | 13,221,126,442         | 35.27  | 7.07             | 5.42   |
| 85,383,363                 | 683,066,904            | 4,322,072,113   | 12,611,916,864         | 34.27  | 7.07             | 5.70   |



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

| Year | Current<br>Tax<br>Levy | Current<br>Tax<br>Collections | Percent of<br>Current Tax<br>Collections<br>To Tax Levy | Delinquent<br>Tax<br>Collections | Total<br>Tax<br>Collections (1)(2) | Percent of<br>Total Tax<br>Collections<br>To Tax Levy |
|------|------------------------|-------------------------------|---|----------------------------------|------------------------------------|---|
| 2016 | \$31,412,244           | \$30,735,535                  | 97.85 %   | \$816,713                        | \$31,552,248                       | 100.45 %  |
| 2015 | 30,957,915             | 30,183,639                    | 97.50   | 793,729                          | 30,977,368                         | 100.06  |
| 2014 | 30,454,531             | 29,720,299                    | 97.59   | 948,731                          | 30,669,030                         | 100.70  |
| 2013 | 32,962,964             | 30,190,662                    | 91.59   | 948,126                          | 31,138,788                         | 94.47   |
| 2012 | 27,037,859             | 25,929,089                    | 95.90   | 953,626                          | 26,882,715                         | 99.43   |
| 2011 | 28,374,588             | 25,558,823                    | 90.08   | 916,061                          | 26,474,884                         | 93.30   |
| 2010 | 27,527,065             | 25,054,398                    | 91.02   | 887,995                          | 25,942,393                         | 94.24   |
| 2009 | 27,092,042             | 24,147,818                    | 89.13   | 821,145                          | 24,968,963                         | 92.16   |
| 2008 | 26,706,345             | 24,147,808                    | 90.42   | 821,145                          | 24,968,953                         | 93.49   |
| 2007 | 25,184,718             | 23,787,524                    | 94.45   | 693,923                          | 24,481,447                         | 97.21   |

Source: Medina County Auditor

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

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

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

**Medina County, Ohio**

*Principal Taxpayers*

2016 and 2007

| Taxpayer  | 2016                             |  |
|---|----------------------------------|--|
|   | Real Property Assessed Valuation | Percentage of Total Real Property Assessed Valuation |
| Ohio Farmers Insurance                          | \$15,651,860                     | 0.32%  |
| Summa Akron City And St. Thomas Hospitals       | 9,263,660                        | 0.20   |
| Trails At Montville Two, LLC                    | 7,475,940                        | 0.15   |
| Lodi Station, LLC                               | 6,812,490                        | 0.14   |
| Stratford Crossings, LTD                        | 6,365,820                        | 0.13   |
| MTD Holdings, Incorporated                      | 5,060,830                        | 0.11   |
| Western Reserve Masonic Community, Incorporated | 4,921,360                        | 0.10   |
| Aldi, Incorporated                              | 4,828,360                        | 0.10   |
| Spirit Master Funding X, LLC                    | 4,813,290                        | 0.10   |
| Medina General Hospital                         | 4,806,070                        | 0.10   |
| <b>Total Real Property</b>                      | <b>\$69,999,680</b>              | <b>1.45%</b>   |
| <b>Total Real Property Assessed Valuation</b>   | <b>\$4,828,780,710</b>           |  |

| Taxpayer                                      | 2007                             |  |
|---|----------------------------------|--|
|   | Real Property Assessed Valuation | Percentage of Total Real Property Assessed Valuation |
| Ohio Edison Company                           | \$36,827,700                     | 0.89%  |
| American Transmission Systems                 | 20,994,980                       | 0.51   |
| Ohio Farmers Insurance                        | 16,594,070                       | 0.40   |
| Columbia Gas Trans Corporation                | 12,492,620                       | 0.30   |
| Verizon North, Incorporated                   | 11,122,450                       | 0.27   |
| Unland Real Estate                            | 7,726,620                        | 0.19   |
| Surrey Medwick                                | 7,210,540                        | 0.18   |
| Columbia Gas of Ohio                          | 7,030,110                        | 0.17   |
| Lodi Outlets, LLC                             | 6,742,070                        | 0.16   |
| Pride One                                     | 5,802,380                        | 0.14   |
| <b>Total Real Property</b>                    | <b>\$132,543,540</b>             | <b>3.21%</b>   |
| <b>Total Real Property Assessed Valuation</b> | <b>\$4,134,424,010</b>           |  |

Source: Medina County Auditor

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

| Year | Governmental Activities        |                                |               |               |                  |
|------|--------------------------------|--------------------------------|---------------|---------------|------------------|
|      | General<br>Obligation<br>Bonds | Special<br>Assessment<br>Bonds | OWDA<br>Loans | OPWC<br>Loans | Notes<br>Payable |
| 2016 | \$10,602,103                   | \$355,000                      | \$0           | \$86,397      | \$0              |
| 2015 | 9,677,323                      | 420,000                        | 0             | 91,800        | 0                |
| 2014 | 4,583,862                      | 485,000                        | 0             | 107,486       | 0                |
| 2013 | 5,122,963                      | 540,000                        | 117,583       | 47,928        | 0                |
| 2012 | 5,647,234                      | 710,026                        | 336,101       | 67,327        | 0                |
| 2011 | 4,472,341                      | 885,051                        | 542,735       | 96,427        | 1,150,000        |
| 2010 | 4,839,235                      | 1,055,076                      | 761,571       | 84,062        | 0                |
| 2009 | 5,399,541                      | 1,230,364                      | 968,759       | 100,702       | 0                |
| 2008 | 5,600,899                      | 1,405,652                      | 1,260,911     | 133,863       | 0                |
| 2007 | 6,947,768                      | 1,595,940                      | 1,663,521     | 183,543       | 0                |

(1) Personal income and population information is located on S36.

Source: Medina County Auditor

| Business-Type Activities |               |                                   |                                | Total         |   |                   |
|--------------------------|---------------|-----------------------------------|--------------------------------|---------------|---|-------------------|
| OWDA<br>Loans            | OPWC<br>Loans | Rural Lorain<br>Waterline<br>Loan | General<br>Obligation<br>Bonds | Total<br>Debt | Percentage<br>of Personal<br>Income (1) | Per<br>Capita (1) |
| \$59,223,038             | \$1,293,180   | \$93,154                          | \$0                            | \$71,652,872  | 1.27 %                                  | \$404             |
| 64,695,511               | 832,301       | 111,178                           | 0                              | 75,828,113    | 1.37                                    | 430               |
| 69,321,028               | 504,264       | 129,005                           | 0                              | 75,130,645    | 1.39                                    | 427               |
| 74,613,083               | 545,227       | 146,637                           | 0                              | 81,133,421    | 1.55                                    | 464               |
| 81,610,848               | 586,190       | 0                                 | 39,970                         | 88,997,696    | 1.75                                    | 512               |
| 85,983,592               | 627,155       | 0                                 | 79,945                         | 93,837,246    | 1.86                                    | 542               |
| 90,756,953               | 184,738       | 0                                 | 119,920                        | 97,801,555    | 1.95                                    | 568               |
| 96,828,843               | 193,135       | 0                                 | 179,629                        | 104,900,973   | 1.61                                    | 603               |
| 101,228,280              | 209,929       | 0                                 | 239,341                        | 110,078,875   | 1.67                                    | 641               |
| 104,042,202              | 226,723       | 0                                 | 299,053                        | 114,958,750   | 1.79                                    | 677               |

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

| Year | Population (1) | Estimated<br>Actual Value<br>of Taxable<br>Property (2) | General<br>Bonded<br>Debt<br>Outstanding | Ratio of<br>Bonded Debt<br>to Estimated<br>Actual Value | Bonded<br>Debt Per<br>Capita |
|------|----------------|---|--|---|------------------------------|
| 2016 | 177,221        | \$13,971,654,201  | \$10,602,103                             | 0.08 %  | \$60                         |
| 2015 | 176,395        | 12,665,219,045  | 9,677,323                                | 0.08  | 55                           |
| 2014 | 176,029        | 12,467,367,066  | 4,583,862                                | 0.04  | 26                           |
| 2013 | 174,915        | 12,858,808,445  | 5,122,963                                | 0.04  | 29                           |
| 2012 | 173,684        | 12,829,397,431  | 5,687,204                                | 0.04  | 33                           |
| 2011 | 173,262        | 12,727,023,712  | 4,552,286                                | 0.04  | 26                           |
| 2010 | 172,332        | 13,521,745,443  | 4,959,155                                | 0.04  | 29                           |
| 2009 | 174,035        | 13,366,843,850  | 5,579,170                                | 0.04  | 32                           |
| 2008 | 171,861        | 13,221,126,442  | 5,840,240                                | 0.04  | 34                           |
| 2007 | 169,894        | 12,611,916,864  | 7,246,821                                | 0.06  | 43                           |

Note: Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

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

**Medina County, Ohio**  
*Pledged Revenue Bond Coverage (1)*  
*Last Ten Years*

**SEWER DISTRICT**

| Year | Gross Revenue (2) | Operating Expenses (3) | Net Revenue Available For Debt Service | Debt Service Requirements |           |             | Coverage |
|------|-------------------|------------------------|--|---------------------------|-----------|-------------|----------|
|      |                   |                        |  | Principal                 | Interest  | Total       |          |
| 2016 | \$15,039,728      | \$13,475,302           | \$1,564,426                            | \$3,741,686               | \$829,647 | \$4,571,333 | 0.34     |
| 2015 | 14,857,215        | 12,283,245             | 2,573,970                              | 3,552,154                 | 1,064,827 | 4,616,981   | 0.56     |
| 2014 | 14,610,609        | 12,407,576             | 2,203,033                              | 3,427,861                 | 1,168,973 | 4,596,834   | 0.48     |
| 2013 | 14,324,837        | 11,921,564             | 2,403,273                              | 3,432,477                 | 1,272,740 | 4,705,217   | 0.51     |
| 2012 | 13,938,149        | 12,646,193             | 1,291,956                              | 3,422,866                 | 1,341,520 | 4,764,386   | 0.27     |
| 2011 | 10,634,857        | 12,342,296             | (1,707,439)                            | 3,322,068                 | 1,435,110 | 4,757,178   | (0.36)   |
| 2010 | 12,783,886        | 12,587,270             | 196,616                                | 3,482,768                 | 1,568,357 | 5,051,125   | 0.04     |
| 2009 | 12,627,754        | 12,337,032             | 290,722                                | 3,331,230                 | 1,584,932 | 4,916,162   | 0.06     |
| 2008 | 12,347,051        | 11,740,490             | 606,561                                | 3,070,446                 | 1,654,989 | 4,725,435   | 0.13     |
| 2007 | 13,421,268        | 12,688,185             | 733,083                                | 1,541,237                 | 900,343   | 2,441,580   | 0.30     |

**WATER DISTRICT**

| Year | Gross Revenue (2) | Operating Expenses (3) | Net Revenue Available For Debt Service | Debt Service Requirements |             |             | Coverage |
|------|-------------------|------------------------|--|---------------------------|-------------|-------------|----------|
|      |                   |                        |  | Principal                 | Interest    | Total       |          |
| 2016 | \$10,375,915      | \$5,386,327            | \$4,989,588                            | \$3,446,308               | \$1,320,872 | \$4,767,180 | 1.05     |
| 2015 | 9,374,586         | 5,219,471              | 4,155,115                              | 3,385,738                 | 1,669,649   | 5,055,387   | 0.82     |
| 2014 | 7,794,558         | 4,096,980              | 3,697,578                              | 3,149,923                 | 1,754,233   | 4,904,156   | 0.75     |
| 2013 | 7,919,823         | 4,133,447              | 3,786,376                              | 2,964,439                 | 1,904,096   | 4,868,535   | 0.78     |
| 2012 | 8,313,281         | 4,261,516              | 4,051,765                              | 2,988,443                 | 2,072,037   | 5,060,480   | 0.80     |
| 2011 | 7,363,731         | 4,007,968              | 3,355,763                              | 2,803,763                 | 2,124,667   | 4,928,430   | 0.68     |
| 2010 | 8,016,195         | 4,307,041              | 3,709,154                              | 2,827,358                 | 2,242,122   | 5,069,480   | 0.73     |
| 2009 | 7,047,126         | 4,831,593              | 2,215,533                              | 2,536,356                 | 2,214,398   | 4,750,754   | 0.47     |
| 2008 | 7,079,068         | 3,708,480              | 3,370,588                              | 2,399,096                 | 2,183,358   | 4,582,454   | 0.74     |
| 2007 | 7,338,830         | 4,579,587              | 2,759,243                              | 1,476,926                 | 1,092,071   | 2,568,997   | 1.07     |

**SOLID WASTE MANAGEMENT**

| Year | Gross Revenue (2) | Operating Expenses (3) | Net Revenue Available For Debt Service | Debt Service Requirements |          |           | Coverage |
|------|-------------------|------------------------|--|---------------------------|----------|-----------|----------|
|      |                   |                        |  | Principal                 | Interest | Total     |          |
| 2016 | \$6,455,847       | \$6,257,111            | \$198,736                              | \$55,560                  | \$36,555 | \$92,115  | 2.16     |
| 2015 | 6,794,157         | 5,783,831              | 1,010,326                              | 66,643                    | 27,289   | 93,932    | 10.76    |
| 2014 | 8,460,604         | 7,807,812              | 652,792                                | 542,756                   | 71,214   | 613,970   | 1.06     |
| 2013 | 8,231,460         | 6,599,687              | 1,631,773                              | 943,643                   | 125,407  | 1,069,050 | 1.53     |
| 2012 | 7,952,531         | 6,799,968              | 1,152,563                              | 802,123                   | 108,036  | 910,159   | 1.27     |
| 2011 | 9,028,906         | 6,866,219              | 2,162,687                              | 758,285                   | 151,874  | 910,159   | 2.38     |
| 2010 | 7,604,799         | 6,597,291              | 1,007,508                              | 716,843                   | 193,317  | 910,160   | 1.11     |
| 2009 | 7,716,409         | 6,812,204              | 904,205                                | 677,665                   | 232,494  | 910,159   | 0.99     |
| 2008 | 7,114,011         | 6,511,540              | 602,471                                | 640,629                   | 269,530  | 910,159   | 0.66     |
| 2007 | 7,324,662         | 6,650,397              | 674,265                                | 307,063                   | 148,017  | 455,080   | 1.48     |

(1) Includes OWDA and OPWC Loans

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

(3) Operating expenses are exclusive of depreciation.

Source: Medina County Auditor

**Medina County, Ohio**  
*Legal Debt Margin*  
*Last Ten Years*

|  | 2016                   | 2015                   | 2014                   | 2013                   |
|--|------------------------|------------------------|------------------------|------------------------|
| Total Assessed Property Value  | <u>\$4,982,902,050</u> | <u>\$4,503,689,280</u> | <u>\$4,427,239,670</u> | <u>\$4,560,731,680</u> |
| General Bonded Debt Outstanding:   |                        |                        |                        |                        |
| General Obligation Bonds   | \$10,279,918           | \$9,334,918            | \$4,484,918            | \$5,019,918            |
| Special Assessment Bonds   | 355,000                | 420,000                | 485,000                | 540,000                |
| Enterprise General Obligation Bonds  | 0                      | 0                      | 0                      | 0                      |
| OWDA Loans   | 59,223,038             | 64,695,511             | 69,321,028             | 74,730,666             |
| OPWC Loans   | 1,379,577              | 924,101                | 611,750                | 593,155                |
| Rural Lorain County Waterline Loan   | 93,154                 | 111,178                | 129,005                | 146,637                |
| Total Gross Indebtedness   | 71,330,687             | 75,485,708             | 75,031,701             | 81,030,376             |
| Less:  |                        |                        |                        |                        |
| Jail Construction Bonds  | 0                      | 0                      | 0                      | 0                      |
| Special Assessment Debt  | (355,000)              | (420,000)              | (485,000)              | (540,000)              |
| Enterprise General Obligation Bonds  | 0                      | 0                      | 0                      | 0                      |
| OWDA Loans - Enterprise Fund Revenue   | (59,223,038)           | (64,695,511)           | (69,321,028)           | (74,613,083)           |
| OWDA Loans - Special Assessment Revenue  | 0                      | 0                      | 0                      | (109,199)              |
| OPWC Loans - Enterprise Fund Revenue   | (1,293,180)            | (832,301)              | (504,264)              | (545,227)              |
| Rural Lorain County Waterline Loan   | (93,154)               | (111,178)              | (129,005)              | (146,637)              |
| Amount Available in Debt Service Fund for Retirement of General Obligation Bonds | (37,810)               | (255,415)              | (73,089)               | (42,165)               |
| Total Net Debt Applicable to Debt Limit  | <u>10,328,505</u>      | <u>9,171,303</u>       | <u>4,519,315</u>       | <u>5,034,065</u>       |
| Overall Legal Debt Limit   |                        |                        |                        |                        |
| 3% of first \$100,000,000 of assessed value                                      | 3,000,000              | 3,000,000              | 3,000,000              | 3,000,000              |
| 1 1/2% of next \$200,000,000 of assessed value                                   | 3,000,000              | 3,000,000              | 3,000,000              | 3,000,000              |
| 2 1/2% of amount of assessed value in excess of \$300,000,000                    | 117,072,551            | 105,092,232            | 103,180,992            | 106,518,292            |
| Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)                        | <u>123,072,551</u>     | <u>111,092,232</u>     | <u>109,180,992</u>     | <u>112,518,292</u>     |
| Legal Debt Margin Within 10 1/2 % Limitations                                    | <u>\$112,744,046</u>   | <u>\$101,920,929</u>   | <u>\$104,661,677</u>   | <u>\$107,484,227</u>   |
| Legal Debt Margin as a Percentage of the Debt Limit                              | 91.61%                 | 91.74%                 | 95.86%                 | 95.53%                 |
| Unvoted Debt Limitation (1 % of Assessed Valuation)                              | <u>\$49,829,021</u>    | <u>\$45,036,893</u>    | <u>\$44,272,397</u>    | <u>\$45,607,317</u>    |
| Total Gross Indebtedness   | 71,330,687             | 75,485,708             | 75,031,701             | 81,030,376             |
| Less:  |                        |                        |                        |                        |
| Jail Construction Bonds  | 0                      | 0                      | 0                      | 0                      |
| Special Assessment Debt  | (355,000)              | (420,000)              | (485,000)              | (540,000)              |
| Enterprise General Obligation Bonds  | 0                      | 0                      | 0                      | 0                      |
| OWDA Loans - Enterprise Fund Revenue   | (59,223,038)           | (64,695,511)           | (69,321,028)           | (74,613,083)           |
| OWDA Loans - Special Assessment Revenue  | 0                      | 0                      | 0                      | (109,199)              |
| OPWC Loans - Enterprise Fund Revenue   | (1,293,180)            | (832,301)              | (504,264)              | (545,227)              |
| Rural Lorain County Waterline Loan   | (93,154)               | (111,178)              | (129,005)              | (146,637)              |
| Amount Available in Debt Service Fund for Retirement of General Obligation Bonds | (37,810)               | (255,415)              | (73,089)               | (42,165)               |
| Net Debt Within 5 1/2 % Limitations  | <u>10,328,505</u>      | <u>9,171,303</u>       | <u>4,519,315</u>       | <u>5,034,065</u>       |
| Unvoted Legal Debt Margin Within 5 1/2 % Limitations                             | <u>\$39,500,516</u>    | <u>\$35,865,590</u>    | <u>\$39,753,082</u>    | <u>\$40,573,252</u>    |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation         | 79.27%                 | 79.64%                 | 89.79%                 | 88.96%                 |

| 2012                   | 2011                   | 2010                   | 2009                   | 2008                   | 2007                   |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <u>\$4,546,878,020</u> | <u>\$4,509,371,310</u> | <u>\$4,786,254,620</u> | <u>\$4,722,369,830</u> | <u>\$4,663,440,480</u> | <u>\$4,322,072,113</u> |
| \$5,539,918            | \$4,430,000            | \$4,825,000            | \$5,385,000            | \$5,610,000            | \$6,960,000            |
| 710,026                | 885,051                | 1,055,076              | 1,230,364              | 1,405,652              | 1,595,940              |
| 39,970                 | 79,945                 | 119,920                | 179,629                | 239,341                | 299,053                |
| 81,946,949             | 86,526,327             | 91,518,524             | 97,797,602             | 102,489,191            | 102,522,512            |
| 653,517                | 723,582                | 268,800                | 293,837                | 343,792                | 410,263                |
| 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| 88,890,380             | 92,644,905             | 97,787,320             | 104,886,432            | 110,087,976            | 111,787,768            |
| 0                      | 0                      | 0                      | 0                      | (595,000)              | (1,170,000)            |
| (710,026)              | (885,051)              | (1,055,076)            | (1,230,364)            | (1,405,652)            | (1,595,940)            |
| (39,970)               | (79,945)               | (119,920)              | (179,629)              | (239,341)              | (299,053)              |
| (81,610,848)           | (85,983,592)           | (90,756,953)           | (96,828,843)           | (101,228,280)          | (86,147,750)           |
| (319,626)              | (518,447)              | (706,314)              | (883,845)              | (1,147,596)            | (1,595,940)            |
| (586,190)              | (627,155)              | (184,738)              | (193,135)              | (209,929)              | (226,723)              |
| 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| (75,555)               | (30,567)               | (25,265)               | (337,948)              | (445,340)              | (626,715)              |
| 5,548,165              | 4,520,148              | 4,939,054              | 5,232,668              | 4,816,838              | 20,125,647             |
| 3,000,000              | 3,000,000              | 3,000,000              | 3,000,000              | 3,000,000              | 3,000,000              |
| 3,000,000              | 3,000,000              | 3,000,000              | 3,000,000              | 3,000,000              | 3,000,000              |
| 106,171,951            | 105,234,283            | 112,156,366            | 110,559,246            | 109,086,012            | 100,551,803            |
| 112,171,951            | 111,234,283            | 118,156,366            | 116,559,246            | 115,086,012            | 106,551,803            |
| <u>\$106,623,786</u>   | <u>\$106,714,135</u>   | <u>\$113,217,312</u>   | <u>\$111,326,578</u>   | <u>\$110,269,174</u>   | <u>\$86,426,156</u>    |
| 95.05%                 | 95.94%                 | 95.82%                 | 95.51%                 | 95.81%                 | 81.11%                 |
| <u>\$45,468,780</u>    | <u>\$45,093,713</u>    | <u>\$47,862,546</u>    | <u>\$47,223,698</u>    | <u>\$46,634,405</u>    | <u>\$43,220,721</u>    |
| 88,890,380             | 92,644,905             | 97,787,320             | 104,886,432            | 110,087,976            | 111,787,768            |
| 0                      | 0                      | 0                      | 0                      | (595,000)              | (1,170,000)            |
| (710,026)              | (885,051)              | (1,055,076)            | (1,230,364)            | (1,405,652)            | (1,595,940)            |
| (39,970)               | (79,945)               | (119,920)              | (179,629)              | (239,341)              | (299,053)              |
| (81,610,848)           | (85,983,592)           | (90,756,953)           | (96,828,843)           | (101,228,280)          | (86,147,750)           |
| (319,626)              | (518,447)              | (706,314)              | (883,845)              | (1,147,596)            | (1,595,940)            |
| (586,190)              | (627,155)              | (184,738)              | (193,135)              | (209,929)              | (226,723)              |
| 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| (75,555)               | (30,567)               | (25,265)               | (337,948)              | (445,340)              | (626,715)              |
| 5,548,165              | 4,520,148              | 4,939,054              | 5,232,668              | 4,816,838              | 20,125,647             |
| <u>\$39,920,615</u>    | <u>\$40,573,565</u>    | <u>\$42,923,492</u>    | <u>\$41,991,030</u>    | <u>\$41,817,567</u>    | <u>\$23,095,074</u>    |
| 87.80%                 | 89.98%                 | 89.68%                 | 88.92%                 | 89.67%                 | 53.44%                 |



**Medina County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
 December 31, 2016

| Political Subdivision                     | Governmental<br>Activities Debt<br>Outstanding | Percentage<br>Applicable<br>To County (1) | Amount<br>Applicable<br>To County |
|---|--|---|-----------------------------------|
| <b>Direct - Medina County</b>             |  |   |                                   |
| General Obligation Bonds                  | \$10,602,103                                   | 100 %                                     | \$10,602,103                      |
| Special Assessment Bonds                  | 355,000  | 100                                       | 355,000                           |
| OPWC Loans                                | <u>86,397</u>                                  | 100                                       | <u>86,397</u>                     |
| <i>Total Direct - Medina County</i>       | <u>11,043,500</u>                              |   | <u>11,043,500</u>                 |
| <b>Overlapping</b>                        |  |   |                                   |
| Cities Wholly Within the County           | 32,915,325                                     | 100                                       | 32,915,325                        |
| City of Rittman                           | 760,792  | 2   | 15,216                            |
| School Districts Wholly Within the County | 244,258,023                                    | 100                                       | 244,258,023                       |
| Black River Local School District         | 1,495,000                                      | 42  | 627,900                           |
| Highland Local School District            | 25,929,688                                     | 99  | 25,670,391                        |
| Rittman Exempted Village SD               | 7,241,767                                      | 3   | 217,253                           |
| Norwayne LSD                              | 8,780,744                                      | 8   | 702,460                           |
| Medina County Library                     | <u>18,184,993</u>                              | 100                                       | <u>18,184,993</u>                 |
| <i>Total Overlapping</i>                  | <u>339,566,332</u>                             |   | <u>322,591,561</u>                |
| <i>Totals</i>                             | <u><u>\$350,609,832</u></u>                    |   | <u><u>\$333,635,061</u></u>       |

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

(2) Debt outstanding for School Districts is shown as of June 30, 2016.

Source: Medina County Auditor

## Medina County, Ohio

### Principal Employers 2016 and 2007

| 2016                               |           |   |
|------------------------------------|-----------|---|
| Employer                           | Employees | Percentage<br>of Total County<br>Employment |
| Westfield Group                    | 1,522     | 2.87 %                                      |
| Medina County                      | 1,038     | 1.96  |
| MTD Products                       | 883       | 1.66  |
| Brunswick City School District     | 800       | 1.51  |
| Medina City School District        | 799       | 1.51  |
| Medina General Hospital            | 784       | 1.48  |
| Discount Drug Mart                 | 682       | 1.29  |
| Sandridge Food Corporation         | 663       | 1.25  |
| Shiloh Industries, Incorporated    | 634       | 1.19  |
| Wadsworth City School District     | 482       | 0.90  |
| Total                              | 8,287     | 15.62 %                                     |
| Total Employment within the County | 53,040    |   |

| 2007                               |           |   |
|------------------------------------|-----------|---|
| Employer                           | Employees | Percentage<br>of Total County<br>Employment |
| Westfield Group                    | 1,472     | 2.98 %                                      |
| Medina County                      | 1,320     | 2.67  |
| Medina City School District        | 810       | 1.64  |
| Brunswick City School District     | 802       | 1.62  |
| Medina General Hospital            | 750       | 1.52  |
| Shiloh Industries, Incorporated    | 643       | 1.30  |
| Wadsworth City School District     | 493       | 1.00  |
| Discount Drug Mart, Incorporated   | 383       | 0.77  |
| Cloverleaf Local School District   | 379       | 0.76  |
| Highland Local School District     | 375       | 0.76  |
| Total                              | 7,427     | 15.02 %                                     |
| Total Employment within the County | 49,447    |   |

**Source:** Medina County Economic Development Corporation

**Medina County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

| Year | Population (1) | Total Personal Income (4) | Per Capita Personal Income (1) | Median Household Income (1) | Median Age (1) |
|------|----------------|---------------------------|--------------------------------|-----------------------------|----------------|
| 2016 | 177,221        | \$5,628,538,960           | \$31,760                       | \$66,952                    | 40             |
| 2015 | 176,395        | 5,519,575,945             | 31,291                         | 66,296                      | 41             |
| 2014 | 176,029        | 5,405,322,503             | 30,707                         | 65,951                      | 37             |
| 2013 | 174,915        | 5,245,001,190             | 29,986                         | 63,609                      | 40             |
| 2012 | 173,684        | 5,091,025,408             | 29,312                         | 64,866                      | 36             |
| 2011 | 173,262        | 5,042,443,986             | 29,103                         | 65,571                      | 36             |
| 2010 | 172,332        | 5,015,378,196             | 29,103                         | 65,571                      | 35             |
| 2009 | 174,035        | 6,514,478,120             | 37,432                         | 65,927                      | 37             |
| 2008 | 171,861        | 6,601,696,593             | 38,413                         | 61,812                      | 39             |
| 2007 | 169,894        | 6,416,726,486             | 37,769                         | 55,811                      | 37             |

- (1) Source: U.S. Census, Medina County Auditor  
(2) Source: Ohio Bureau of Motor Vehicles  
(3) Source: Board of Elections  
(4) Computation of per capita personal income multiplied by population  
(5) Excludes Part-Time and Seasonal Workers  
N/A: Information not available

| Number of Licensed Drivers (2) | Number of Registered Voters (3) | Number of County Employees (1) (5) | Unemployment Rate (1) | Total Assessed Property Value (1) |
|--------------------------------|---------------------------------|------------------------------------|-----------------------|-----------------------------------|
| 137,073                        | 120,545                         | 932                                | 4.3 %                 | \$4,982,902,050                   |
| 135,117                        | 115,171                         | 945                                | 3.2                   | 4,503,689,280                     |
| 133,616                        | 122,788                         | 919                                | 5.0                   | 4,427,239,670                     |
| 131,557                        | 119,537                         | 939                                | 5.9                   | 4,560,731,680                     |
| 129,883                        | 124,428                         | 932                                | 6.0                   | 4,546,878,020                     |
| 128,654                        | 119,816                         | 952                                | 7.2                   | 4,509,371,310                     |
| 122,397                        | 126,192                         | 1,212                              | 8.2                   | 4,786,254,620                     |
| 126,925                        | 124,366                         | 1,065                              | 8.2                   | 4,722,369,830                     |
| 125,128                        | 128,119                         | 1,427                              | 6.7                   | 4,663,440,480                     |
| 123,311                        | 124,107                         | 1,320                              | 5.8                   | 4,322,072,113                     |

**Medina County, Ohio**  
*Full-Time Equivalent County Government Employees by Function/Program*  
*Last Ten Years*

| Function/Program                                  | 2016       | 2015       | 2014       | 2013       |
|---|------------|------------|------------|------------|
| <b>Governmental Activities</b>                    |            |            |            |            |
| General Government                                |            |            |            |            |
| Legislative and Executive                         |            |            |            |            |
| County Offices                                    | 127        | 129        | 127        | 135        |
| Real Estate Assessment                            | 4          | 4          | 6          | 5          |
| Delinquent Real Estate Tax Assessment Collections | 4          | 5          | 5          | 6          |
| Workforce Development                             | 0          | 2          | 2          | 2          |
| Judicial  |            |            |            |            |
| County Offices                                    | 120        | 123        | 116        | 115        |
| Community Awareness                               | 0          | 0          | 0          | 0          |
| Child Support Enforcement                         | 27         | 30         | 31         | 31         |
| Public Safety                                     |            |            |            |            |
| County Offices                                    | 143        | 139        | 138        | 139        |
| Drug Enforcement                                  | 8          | 7          | 7          | 7          |
| Public Works                                      |            |            |            |            |
| County Offices                                    | 14         | 15         | 14         | 15         |
| Auto and Gas                                      | 45         | 43         | 46         | 47         |
| Health Services                                   |            |            |            |            |
| Developmental Disabilities                        | 181        | 195        | 180        | 186        |
| ADAMH   | 5          | 5          | 5          | 5          |
| Animal Shelter                                    | 5          | 5          | 5          | 4          |
| Human Services                                    |            |            |            |            |
| Transportation                                    | 15         | 15         | 15         | 15         |
| Title IV-D  | 5          | 5          | 6          | 6          |
| Shelter Care                                      | 8          | 6          | 4          | 4          |
| Public Assistance                                 | 73         | 72         | 70         | 69         |
| Victim Assistance                                 | 0          | 0          | 0          | 0          |
| Office for Older Adults                           | 5          | 5          | 5          | 6          |
| County Home                                       | 18         | 19         | 19         | 20         |
| <b>Business-Type Activities</b>                   |            |            |            |            |
| Sewer District                                    | 103        | 98         | 96         | 99         |
| Water District                                    | 16         | 18         | 16         | 18         |
| Solid Waste                                       | 6          | 5          | 6          | 5          |
| Totals  | <u>932</u> | <u>945</u> | <u>919</u> | <u>939</u> |

Source: Medina County Auditor

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

| 2012       | 2011       | 2010         | 2009         | 2008         | 2007         |
|------------|------------|--------------|--------------|--------------|--------------|
| 142        | 147        | 180          | 154          | 172          | 140          |
| 13         | 16         | 10           | 16           | 15           | 19           |
| 6          | 4          | 7            | 5            | 8            | 9            |
| 2          | 2          | 2            | 2            | 1            | 2            |
| 109        | 109        | 143          | 120          | 140          | 139          |
| 0          | 0          | 3            | 2            | 2            | 2            |
| 32         | 32         | 33           | 33           | 36           | 37           |
| 136        | 137        | 144          | 150          | 321          | 207          |
| 7          | 6          | 6            | 8            | 7            | 9            |
| 15         | 16         | 16           | 15           | 29           | 31           |
| 46         | 47         | 55           | 58           | 50           | 53           |
| 179        | 187        | 271          | 220          | 295          | 309          |
| 5          | 5          | 5            | 5            | 5            | 5            |
| 4          | 4          | 6            | 7            | 6            | 6            |
| 8          | 8          | 55           | 54           | 47           | 51           |
| 6          | 7          | 6            | 5            | 5            | 4            |
| 4          | 4          | 7            | 7            | 6            | 7            |
| 68         | 67         | 78           | 60           | 80           | 89           |
| 0          | 0          | 2            | 2            | 3            | 3            |
| 6          | 6          | 22           | 20           | 25           | 25           |
| 20         | 21         | 33           | 32           | 35           | 35           |
| 101        | 103        | 100          | 61           | 107          | 107          |
| 17         | 19         | 23           | 24           | 27           | 26           |
| 6          | 5          | 5            | 5            | 5            | 5            |
| <u>932</u> | <u>952</u> | <u>1,212</u> | <u>1,065</u> | <u>1,427</u> | <u>1,320</u> |

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

| <b>Function/Program</b>                                 | 2016          | 2015          | 2014          | 2013          |
|---|---------------|---------------|---------------|---------------|
| <b>General Government</b>                               |               |               |               |               |
| <b>Finance Department</b>                               |               |               |               |               |
| Number of Budget Amendment Resolutions Passed           | 56            | 59            | 62            | 66            |
| State and Federal Grant Funds Received                  | \$8,458,482   | \$6,808,052   | \$7,870,088   | \$7,199,857   |
| <b>Transportation</b>                                   |               |               |               |               |
| Number of Trips   | 56,100        | 63,750        | 59,585        | 134,812       |
| Number of Vehicles                                      | 21            | 21            | 23            | 26            |
| Vehicle Miles Per Year                                  | 450,094       | 497,518       | 468,660       | 713,217       |
| <b>Accounting</b>                                       |               |               |               |               |
| Agency Ratings - Standard and Poor's                    | AA            | AA            | AA            | AA            |
| Agency Ratings - Moody's Financial Services             | Aa1           | Aa1           | Aa1           | Aa1           |
| Number of Checks/Vouchers Issued                        | 31,895        | 35,540        | 30,771        | 30,895        |
| Amount of Checks Written                                | \$314,680,537 | \$311,866,884 | \$304,573,073 | \$268,490,866 |
| Number of Receipts Issued                               | 9,520         | 9,023         | 8,827         | 9,042         |
| Number of Budget Adjustments Issued                     | 2,086         | 1,494         | 1,593         | 1,681         |
| <b>Building</b>   |               |               |               |               |
| Residential Construction Permits Issued                 | 3,046         | 2,838         | 2,707         | 2,627         |
| Commercial Construction Permits Issued                  | 546           | 681           | 565           | 566           |
| Estimated Value of Construction                         | \$168,532,241 | \$223,990,735 | \$163,840,071 | \$152,531,194 |
| Number of Permits Issued                                | 3,592         | 3,519         | 3,272         | 3,193         |
| Average Construction Costs of New Homes                 | \$276,897     | \$303,066     | \$291,764     | \$270,555     |
| Amount of Revenue Generated from Permits                | \$1,241,375   | \$1,376,083   | \$1,098,089   | \$1,072,211   |
| Number of Contract Registrations Issued                 | 469           | 416           | 447           | 447           |
| Amount of Revenue Generated from Contract Registrations | \$46,900      | \$41,600      | \$44,700      | \$44,700      |
| <b>Public Safety</b>                                    |               |               |               |               |
| <b>Sheriff's Department</b>                             |               |               |               |               |
| Number of Sheriff Promotional Test Administered         | 0             | 1             | 0             | 0             |
| Number of Promotions from Sheriff's Certified Lists     | 0             | 1             | 0             | 0             |
| Total Calls for Services                                | 64,559        | 68,371        | 67,790        | 74,002        |
| Number of Traffic Citations Issued                      | 932           | 997           | 554           | 741           |
| Number of Criminal Arrests                              | 172           | 122           | 161           | 227           |
| Number of Accident Reports Completed                    | 215           | 216           | 74            | 70            |
| Part 1 Offenses (Major Offenses)                        | 611           | 528           | 225           | 192           |
| Sheriff's Department Auxiliary Hours Worked             | 1,131         | 1,035         | 1,135         | 1,976         |
| DUI Arrests   | 55            | 54            | 74            | 100           |
| Number of Prisoners                                     | 3,622         | 3,582         | 3,402         | 3,428         |
| Prisoner Meal Costs                                     | \$267,393     | \$259,451     | \$250,272     | \$245,481     |
| Motor Vehicle Accidents                                 | 72            | 14            | 82            | 70            |
| Property Damage Accidents                               | 143           | 202           | 193           | 178           |
| Gasoline Costs of Fleet                                 | \$89,948      | \$99,330      | \$157,149     | \$182,758     |
| Number of Full-Time Law Enforcement Employees           | 54            | 55            | 55            | 55            |
| <b>Public Works</b>                                     |               |               |               |               |
| Bridges Replaced  | 2             | 4             | 3             | 2             |
| Culverts Replaced                                       | 11            | 14            | 10            | 7             |
| Miles of Road Maintained                                | 326           | 326           | 327           | 327           |
| Number of Bridges                                       | 286           | 286           | 286           | 286           |
| Number of Culverts                                      | 1,659         | 1,659         | 1,659         | 1,659         |
| Number of Signals                                       | 16            | 16            | 16            | 16            |
| Number of Traffic Signs                                 | 6,410         | 6,410         | 6,410         | 6,410         |
| Number of Vehicles                                      | 122           | 123           | 123           | 123           |
| <b>Health Department</b>                                |               |               |               |               |
| <b>Vital Statistics</b>                                 |               |               |               |               |
| Number of Births - Certificates Filed                   | 848           | 920           | 943           | 906           |
| Number of Deaths - Certificates Filed                   | 1,222         | 1,218         | 1,207         | 1,139         |
| Number of Births - Certificates Issued                  | 6,112         | 5,444         | 5,474         | 5,730         |
| Number of Deaths - Certificates Issued                  | 7,127         | 6,775         | 5,776         | 6,321         |
| Burial Permits - Certificates Issued                    | 1,002         | 1,120         | 1,050         | 953           |
| Dog Warden Services Calls Responded to                  | 1,155         | 2,544         | 3,108         | 3,409         |

Sources: Medina County

n/a: Information not available

| 2012          | 2011          | 2010          | 2009          | 2008          | 2007          |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 62            | 63            | 70            | 64            | 66            | 1,261         |
| \$8,765,163   | \$10,134,279  | \$9,842,699   | \$16,570,505  | \$6,381,782   | \$6,609,135   |
| 106,720       | 102,034       | 101,751       | 103,508       | 123,530       | 118,331       |
| 24            | 24            | 24            | 23            | 26            | 24            |
| 654,897       | 379,496       | 689,087       | 662,046       | 733,480       | 772,773       |
| AA            | AA            | AA            | AA            | AA            | AA            |
| Aa1           | Aa1           | Aa2           | Aa2           | Aa2           | Aa2           |
| 33,152        | 33,090        | 32,999        | 36,140        | 37,920        | 39,265        |
| \$319,726,755 | \$285,841,054 | \$287,023,813 | \$294,970,841 | \$293,516,606 | \$217,202,402 |
| 8,834         | 8,833         | 8,776         | 9,047         | 1,198         | 9,242         |
| 1,663         | 1,667         | 1,740         | 1,547         | 2,021         | 2,434         |
| 2,291         | 1,958         | 2,327         | 2,122         | 2,585         | 1,285         |
| 531           | 571           | 560           | 565           | 651           | 240           |
| \$135,690,458 | \$136,048,475 | \$208,846,657 | \$111,002,776 | \$151,663,502 | \$23,640,266  |
| 2,822         | 2,529         | 2,887         | 2,687         | 3,236         | 1,525         |
| \$278,847     | \$249,576     | \$232,326     | \$200,804     | \$201,455     | \$302,015     |
| \$1,063,261   | \$959,397     | \$1,041,663   | \$702,261     | \$902,731     | \$1,011,370   |
| 457           | 471           | 354           | 419           | 482           | 5,770         |
| \$45,700      | \$47,100      | \$33,700      | \$37,570      | \$42,300      | \$32,990      |
| 1             | 1             | 1             | 0             | 0             | 0             |
| 2             | 2             | 0             | 0             | 1             | 1             |
| 78,781        | 47,552        | 26,963        | 55,758        | 62,487        | 70,532        |
| 1,222         | 1,074         | 956           | 1,694         | 681           | 1,817         |
| 1,321         | 240           | 333           | 1,200         | 454           | 487           |
| N/A           | 93            | 147           | 179           | 92            | 90            |
| 1,014         | 164           | 53            | 299           | 650           | 706           |
| 3,847         | 1,607         | 2,112         | 3,965         | 3,950         | 5,089         |
| 131           | 69            | 71            | 93            | 90            | 88            |
| 3,385         | 3,242         | 3,084         | 3,088         | 3,892         | 3,878         |
| \$262,472     | \$281,542     | \$240,853     | \$242,818     | \$339,400     | \$338,748     |
| 292           | 160           | 14            | 56            | 545           | 787           |
| N/A           | 253           | 147           | 179           | 192           | 255           |
| \$196,196     | \$142,309     | \$138,825     | \$139,337     | \$204,699     | \$203,953     |
| 57            | 53            | 56            | 64            | 70            | 74            |
| 2             | 3             | 4             | 2             | 5             | 3             |
| 15            | 17            | 25            | 19            | 38            | 30            |
| 327           | 327           | 327           | 327           | 327           | 327           |
| 286           | 286           | 286           | 286           | 286           | 286           |
| 1,659         | 1,659         | 1,659         | 1,659         | 1,659         | 1,659         |
| 16            | 16            | 16            | 16            | 0             | 0             |
| 6,634         | 6,634         | 6,634         | 6,634         | 6,634         | 6,634         |
| 124           | 124           | 124           | 124           | 124           | 124           |
| 944           | 1,029         | 950           | 1,244         | 1,231         | 1,114         |
| 1,193         | 1,168         | 1,043         | 990           | 1,028         | 1,027         |
| 6,253         | 4,796         | 3,352         | 3,345         | 3,512         | 4,792         |
| 6,759         | 5,758         | 5,190         | 5,189         | 5,562         | 5,477         |
| 821           | 852           | 750           | 695           | 728           | 650           |
| 3,756         | 4,609         | 4,437         | 4,151         | 3,586         | 3,586         |



**Medina County, Ohio**  
*Capital Assets Statistics by Function/Program*  
*Last Ten Years*

|  | 2016 | 2015 | 2014 | 2013 |
|--|------|------|------|------|
| <b><i>Governmental Activities</i></b>  |      |      |      |      |
| General Government                     |      |      |      |      |
| Legislative and Executive              |      |      |      |      |
| County Offices                         |      |      |      |      |
| Vehicles                               | 21   | 23   | 22   | 23   |
| Real Estate Assessment                 |      |      |      |      |
| Vehicles                               | 2    | 2    | 2    | 2    |
| Judicial                               |      |      |      |      |
| County Offices                         |      |      |      |      |
| Vehicles                               | 4    | 4    | 3    | 3    |
| Public Safety                          |      |      |      |      |
| County Offices                         |      |      |      |      |
| Vehicles                               | 11   | 10   | 10   | 10   |
| Probation Services                     |      |      |      |      |
| Vehicles                               | 0    | 0    | 0    | 0    |
| Sheriff's Grant                        |      |      |      |      |
| Vehicles                               | 32   | 40   | 38   | 37   |
| Public Works                           |      |      |      |      |
| County Engineer                        |      |      |      |      |
| Vehicles                               | 66   | 69   | 64   | 62   |
| Health Services                        |      |      |      |      |
| Developmental Disabilities             |      |      |      |      |
| Vehicles                               | 37   | 35   | 35   | 34   |
| Dog and Kennel                         |      |      |      |      |
| Vehicles                               | 3    | 3    | 3    | 3    |
| Human Services                         |      |      |      |      |
| County Offices                         |      |      |      |      |
| Vehicles                               | 23   | 21   | 24   | 26   |
| Public Assistance                      |      |      |      |      |
| Vehicles                               | 1    | 2    | 2    | 2    |
| <b><i>Business-Type Activities</i></b> |      |      |      |      |
| Sewer District                         |      |      |      |      |
| Vehicles                               | 64   | 62   | 67   | 71   |
| Water District                         |      |      |      |      |
| Vehicles                               | 11   | 11   | 14   | 14   |
| Solid Waste                            |      |      |      |      |
| Vehicles                               | 15   | 15   | 29   | 29   |

Source: Medina County Auditor

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|------|------|------|------|------|------|
| 23   | 22   | 23   | 23   | 23   | 23   |
| 2    | 2    | 3    | 3    | 3    | 3    |
| 3    | 3    | 1    | 1    | 1    | 1    |
| 8    | 0    | 2    | 2    | 2    | 2    |
| 0    | 0    | 1    | 1    | 1    | 1    |
| 39   | 44   | 47   | 47   | 65   | 65   |
| 59   | 57   | 63   | 63   | 68   | 68   |
| 34   | 34   | 33   | 33   | 33   | 33   |
| 3    | 4    | 3    | 3    | 3    | 3    |
| 27   | 27   | 29   | 29   | 29   | 29   |
| 2    | 2    | 4    | 4    | 4    | 4    |
| 70   | 73   | 71   | 71   | 71   | 71   |
| 9    | 9    | 9    | 9    | 9    | 9    |
| 30   | 30   | 25   | 25   | 25   | 25   |

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