Medina County, Ohio

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2013

Medina County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2013

Mike Kovack
Medina County Auditor

Prepared by
The Medina County Auditor's Office

INTRODUCTORY SECTION

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Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
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Medina County Auditor

MIKE KOVACK

144 North Broadway St. • Medina, Ohio 44256

June 30, 2014

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2013. 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 telephone tangible 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.

(330) 725-9754 **Medina** • (330) 225-7100 **Brunswick** • (330) 336-6657 **Wadsworth** • (330) 725-9136 **Fax**
www.medinacountyauditor.org

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. One of the many questions residents of Medina County may be asking themselves, responding to our changing County is, "Where have we been and where are we going?"

Medina County is located in northeast Ohio and is part of the greater Cleveland and Akron metropolitan areas. 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 third lowest poverty level (only 6.6 percent) and has the third 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 County and local government and business leaders throughout the County, the MCEDC is constantly addressing the issue of growth and the demands it places upon the County services and infrastructure.

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

Long-Term Financial Planning

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

Relevant Financial Policies

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

The budget is controlled at the object code level within a fund and any changes at this level may only be made by a resolution of the County Commissioners. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Encumbered appropriation amounts automatically carry over from prior years. The commissioners adopted the County's 2013 operating budget in February 2013. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects

The County of Medina is nearing completion of its "Moving Ohio Forward" demolition program that has been funded by the Ohio Attorney General's Office. The County received a total of $545,927 from the State Attorney General for the implementation of local efforts to assist in the revitalization of neighborhoods in the County by removing blighted residential structures. To date, thirty-one houses have been demolished and one final structure is scheduled for demolition.

Due to the 2010 national census results, Medina County Public Transit, operated by the Medina County Board of Commissioners, is transitioning in 2014 from a rural transit system to an urban system. This change has required development and operation of more "fixed route" service and a decrease in emphasis on "demand response" service. New, fixed routes are now operating in the City of Wadsworth for the first time, along with continued fixed route service in the City of Medina and the City of Brunswick. Medina County Public Transit is working diligently to balance the service needs of the residents and riders in the County's less populated areas with less, or restricted, funding availability.

The Board of County Commissioners has retained the services of a professional architect to prepare plans for the next phase of exterior restoration work on the County's Historic Courthouse. It is anticipated that this phase of construction will require an investment of approximately $400,000, and will allow for restoration and repair of the facility's slate, cornice, and brick work. This project is tentatively scheduled to be publicly bid during the months of June and July. It is estimated that this project phase will be completed by November, 2014.

On May 6, 2014, the voters within the seventeen townships of the County approved a ballot measure that allows for the implementation of a natural gas aggregation program to be operated by the Board of County Commissioners. This initiative is intended to stabilize or possibly decrease the cost of gas for participating consumers. Subsequent to ballot approval, and in order to proceed with the commencement of this program, the County recently initiated a request for proposal process to allow for selection of a supplier of natural gas to service the needs of the approximate sixteen thousand eligible residential and small commercial owners in the townships. It is anticipated that this aggregation program will begin servicing customers in August, 2014.

Future Projects

Medina County, under the direction of its Sanitary Engineer, will be developing an update to its solid waste plan. This document will assist the County in determining and planning for the future of its central processing facility. The facility is the cornerstone of the County's waste management system. It is located on fifty-two acres in Westfield Township and consists of seventy-three thousand square feet, and was constructed by the County in 1993 in order to be in compliance with Ohio's Solid Waste law. All solid waste generated and collected within Medina County is delivered to the central processing facility. Early discussions indicate that a technology upgrade investment of approximately $2 million will be necessary in the next year or two at the facility to enhance recycling and landfill diversion activities.

The Medina County Sheriff is examining options to upgrade the County's 9-1-1 emergency dispatch system to a "next generation" platform that is internet protocol-based and will enable the department to usher in a new way of handling a broader set of call types. A new system would accommodate texting and the delivery of automatic crash notifications. A next generation 9-1-1 system in Medina County, currently estimated to cost $800,000, would increase the efficiency of dispatch and emergency response services and be of great benefit to the County's residents.

Department Focus: 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 81,641 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, 2013. 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, 2012. This marked the twenty-eighth 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, Erin Roberts and MaryBeth Guenther.

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

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

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

Sincerely,

MIKE E. KOVACK
Medina County Auditor

Medina County, Ohio
Elected Officials

December 31, 2013

Board of County Commissioners

Patricia G. Geissman, President

Adam Friedrick

Stephen D. Hambley

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

James L. Kimbler

Christopher Collier

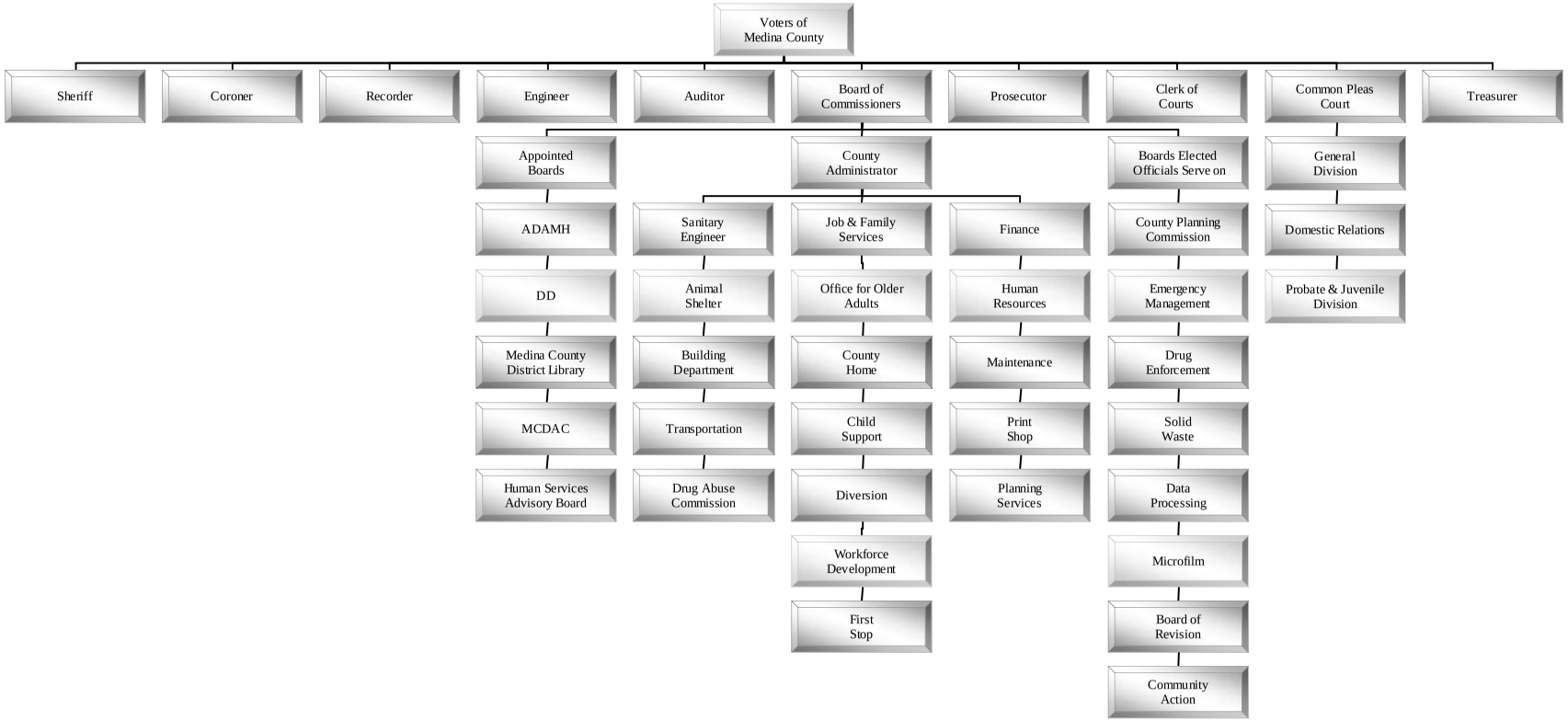
Domestic Relations

Mary Kovack

Probate and Juvenile Court

Kevin Dunn

Medina County, Ohio
Organization Chart
December 31, 2013



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, 2012

Executive Director/CEO

FINANCIAL SECTION

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, 2013, 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 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 the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit 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, 2013, 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, ADAMH Board 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.

Emphasis of Matter

As discussed in Note 3 to the basic financial statements, the County restated its Sewer District Fund and Solid Waste District Fund's net position for a debt related accounting revision. We did not modify our opinion regarding this matter.

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*, 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, 2014, 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.

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2014

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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, 2013. 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 2013 are:

- During 2013, $2 million in casino revenue was received by the County. The Board of County Commissioners utilized these receipts to supplement general fund operations, upgrade Sheriff's Office software and hardware, and undertake various building improvements and repairs. The original 2013 budgetary estimate for this revenue source was $2.3 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 2013, the County received a combined total of $3,424,000 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 2013 with a general fund carryover balance that covered approximately 13 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.

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 2013?" 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 16. Fund financial reports provide detailed information about the County's major funds based on the restrictions on the use of monies. The County has established many funds which account for the multitude of services, facilities and infrastructure provided to our residents. However, these fund financial statements focus on the County's most significant funds. In the case of Medina County, the major funds are the general, achievement center, schools 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.

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 2013 compared to 2012.

Table 1

Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets						
Current and Other Assets	$100,702,744	$94,488,448	$18,824,929	$17,256,902	$119,527,673	$111,745,350
Capital Assets, Net	57,513,794	57,321,484	249,761,461	255,658,461	307,275,255	312,979,945
Total Assets	158,216,538	151,809,932	268,586,390	272,915,363	426,802,928	424,725,295
Deferred Outflows of Resources	36,912	41,472	0	0	36,912	41,472
Liabilities						
Current and Other Liabilities	7,377,044	8,968,829	2,637,825	3,461,466	10,014,869	12,430,295
Long-Term Liabilities:						
Due Within One Year	990,736	1,147,591	7,041,775	7,336,858	8,032,511	8,484,449
Due In More Than One Year	10,835,761	11,397,056	69,280,073	75,950,330	80,115,834	87,347,386
Total Liabilities	19,203,541	21,513,476	78,959,673	86,748,654	98,163,214	108,262,130
Deferred Inflows of Resources	25,909,965	26,306,984	0	0	25,909,965	26,306,984
Net Position						
Net Investment in Capital Assets	52,344,708	51,616,330	174,456,514	173,421,462	226,801,222	225,037,792
Restricted for:						
Capital Projects	90,565	87,588	0	0	90,565	87,588
Debt Service	3,697,889	3,656,020	0	0	3,697,889	3,656,020
Achievement Center	17,205,442	14,041,395	0	0	17,205,442	14,041,395
ADAMH Board	5,041,596	4,692,177	0	0	5,041,596	4,692,177
Auto and Gas	7,429,257	6,795,554	0	0	7,429,257	6,795,554
Child Support Enforcement	0	69,549	0	0	0	69,549
Ditch Maintenance	5,700,452	5,318,459	0	0	5,700,452	5,318,459
Drug Enforcement	1,103,516	1,395,717	0	0	1,103,516	1,395,717
Public Assistance	1,599,905	1,468,574	0	0	1,599,905	1,468,574
Real Estate Assessment	4,988,365	3,575,349	0	0	4,988,365	3,575,349
School Sales Tax	1,697,954	1,581,960	0	0	1,697,954	1,581,960
Shelter Care and Youth Services	556,257	421,435	0	0	556,257	421,435
Other Purposes	4,076,036	4,810,466	0	0	4,076,036	4,810,466
Unclaimed Monies	62,326	60,919	0	0	62,326	60,919
Unrestricted	7,545,676	4,439,452	15,170,203	12,745,247	22,715,879	17,184,699
Total Net Position	$113,139,944	$104,030,944	$189,626,717	$186,166,709	$302,766,661	$290,197,653

Total assets increased from 2012 to 2013, primarily due to higher cash and cash equivalents due to higher property taxes collected over the prior year and due to the new casino revenue.

Total liabilities decreased mainly due to decreases to accounts payable, intergovernmental payables, contracts payables, claims payables, and long-term debt obligations.

Table 2 shows the changes in net position for the year ended December 31, 2013 as compared to 2012.

Table 2

Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues						
Charges for Services	$16,172,372	$17,096,659	$30,231,258	$29,922,295	$46,403,630	$47,018,954
Operating Grants and Contributions	32,464,364	33,130,621	0	207,253	32,464,364	33,337,874
Capital Grants and Contributions	2,387,143	1,900,214	6,380,695	8,173,495	8,767,838	10,073,709
Total Program Revenues	51,023,879	52,127,494	36,611,953	38,303,043	87,635,832	90,430,537
General Revenues						
Property Taxes	27,603,009	25,148,397	0	0	27,603,009	25,148,397
Sales Taxes	21,767,508	20,978,985	0	0	21,767,508	20,978,985
Property Transfer Taxes	1,935,556	1,614,330	0	0	1,935,556	1,614,330
Grants and Entitlements	5,752,786	3,246,309	0	0	5,752,786	3,246,309
Interest	249,996	379,767	0	0	249,996	379,767
Miscellaneous	2,691,507	2,613,617	244,862	74,413	2,936,369	2,688,030
Total General Revenues	60,000,362	53,981,405	244,862	74,413	60,245,224	54,055,818
Total Revenues	111,024,241	106,108,899	36,856,815	38,377,456	147,881,056	144,486,355
Program Expenses						
General Government:						
Legislative and Executive	22,721,979	23,878,766	0	0	22,721,979	23,878,766
Judicial	10,504,510	10,238,925	0	0	10,504,510	10,238,925
Public Safety	19,935,172	19,035,208	0	0	19,935,172	19,035,208
Public Works	9,318,106	9,428,251	0	0	9,318,106	9,428,251
Health	23,500,070	23,903,568	0	0	23,500,070	23,903,568
Human Services	14,853,813	14,070,191	0	0	14,853,813	14,070,191
Economic Development and Assistance - Primary Government	562,966	848,556	0	0	562,966	848,556
Economic Development and Assistance - External Government	297,347	238,511	0	0	297,347	238,511
Interest and Fiscal Charges	221,278	242,479	0	0	221,278	242,479
Sewer	0	0	17,704,136	18,655,862	17,704,136	18,655,862
Water	0	0	8,537,490	8,899,469	8,537,490	8,899,469
Solid Waste	0	0	7,155,181	7,369,582	7,155,181	7,369,582
Total Program Expenses	101,915,241	101,884,455	33,396,807	34,924,913	135,312,048	136,809,368
Increase in Net Position	9,109,000	4,224,444	3,460,008	3,452,543	12,569,008	7,676,987
Net Position, January 1	104,030,944	99,806,500	186,166,709	182,714,166	290,197,653	282,520,666
Net Position, December 31	$113,139,944	$104,030,944	$189,626,717	$186,166,709	$302,766,661	$290,197,653

Governmental Activities

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

Total governmental activities revenue for the County for 2013 increased from 2012. The increase was primarily due to increases in capital grants and contributions, property taxes, sales taxes, and unrestricted grants and entitlements.

Overall, program revenues decreased from the prior year by $1.1 million. Charges for services revenue decreased from 2012 to 2013, due to decreased ODOT charges. Operating grants and contributions decreased from the prior year primarily due to fewer ADAMH and workforce development grants. Capital grants and contributions increased over the prior year due to State Issue II grants.

General revenues more than made up for the program revenue decrease with nearly a $6 million increase from the prior year. The main reasons for the increase in general revenues were due to increases in property taxes and unrestricted grants and entitlements. All general revenue categories increased except for interest earnings.

Total governmental activities expenses for the County for 2013 slightly increased. Health represents the highest expense, then legislative and executive services expenses and public safety expenses are the next two largest. These three, being the major County expense categories, cover the Achievement Center, ADAMH Board, Children's Services, Dog and Kennel, Public Assistance, Sheltered Care and Youth Services, Transportation and the County Sheriff Department activities among others.

Health and human services accounted for $38,353,883 in expenses out of $101,915,241 total expenses for the governmental activities; just over half of the monies 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 2013 decreased from 2012. The decrease was due to decreased operating and capital grants and contributions.

Business-type activities expenses for the County for 2013 decreased from 2012 due to lower personnel, materials and supplies, and interest and fiscal charge expenses.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2013 as compared to 2012.

Table 3

Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
General Government:				
Legislative and Executive	$22,721,979	$23,878,766	($17,047,494)	($17,382,741)
Judicial	10,504,510	10,238,925	(6,026,935)	(6,035,274)
Public Safety	19,935,172	19,035,208	(13,663,211)	(13,249,220)
Public Works	9,318,106	9,428,251	2,646,883	3,319,656
Health	23,500,070	23,903,568	(11,917,788)	(12,716,156)
Human Services	14,853,813	14,070,191	(4,320,373)	(3,426,585)
Economic Development and Assistance - Primary Government	562,966	848,556	(134,205)	145,498
Economic Development and Assistance - External Government	297,347	238,511	(206,961)	(169,660)
Interest and Fiscal Charges	221,278	242,479	(221,278)	(242,479)
Total	$101,915,241	$101,884,455	($50,891,362)	($49,756,961)

Of the County's $101,915,241 in governmental expenses, $51,023,879 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 16. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of $111,206,121 and expenditures of $104,479,952.

The most significant fund is the general fund with a year-end fund balance of $8,257,254, which included an unassigned fund balance of $7,544,859, compared to annual expenditures of $36,006,208. Revenues exceeded expenditures by $2,977,561, due to increased sales tax, charges for services, and intergovernmental revenues.

The Achievement Center revenues of $22,625,379, with the majority being property taxes, allowed for the operations of a school for the developmentally disabled. This fund's operating expenditures increased by $734,163 to $19,290,985 for 2013. The large increase in property taxes caused revenues to exceed expenditures in 2013.

The school sales tax revenues of $10,868,663 allowed the fund to increase its fund balance by $115,994, for a total fund balance of $1,697,954.

The Public Assistance revenues of $4,810,805, 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 $6,132,366 exceeded revenues due to higher personnel and materials and supplies expenditures in 2013. The general fund transferred revenues to help offset the deficiency.

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 $3,223,268 from 2012 to 2013. The increase is attributed to more charges for services and lower operating expenses.

Long-term liabilities decreased from 2012 to 2013 due to the County incurring less debt in 2013 than in 2012 and 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 2013, 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 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 2013, 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 other sources and appropriations and other uses by $158,500 and $518,873, 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 $37,165,086 and actual revenue collections were $38,257,085. The majority of this increase was due to the receipt of increased property and sales tax revenue. Actual expenditures were $2,143,866 less than final budgeted appropriations due to the County spending less on personnel and contractual services.

Capital Assets and Debt Administration

Capital Assets

Table 4
Capital Assets, Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	$2,990,105	$3,020,105	$1,001,720	$1,001,720	$3,991,825	$4,021,825
Construction in Progress	0	98,615	272,553	2,980,195	272,553	3,078,810
Buildings	31,334,590	32,338,869	9,312,244	9,634,706	40,646,834	41,973,575
Improvements Other than Buildings	2,656,597	2,083,061	30,585,474	32,574,725	33,242,071	34,657,786
Equipment	3,426,753	3,042,898	1,515,691	1,413,987	4,942,444	4,456,885
Infrastructure						
Bridges	12,301,560	11,675,812	0	0	12,301,560	11,675,812
Roads	2,582,387	2,555,949	0	0	2,582,387	2,555,949
Culverts	2,203,366	2,484,056	0	0	2,203,366	2,484,056
Signals	18,436	22,119	0	0	18,436	22,119
Water Lines	0	0	98,608,475	100,449,483	98,608,475	100,449,483
Sewer Lines	0	0	108,465,304	107,603,654	108,465,304	107,603,654
Totals	$57,513,794	$57,321,484	$249,761,461	$255,658,470	$307,275,255	$312,979,954

Total capital assets for Medina County as of December 31, 2013, were $307,275,255, a decrease of $5,704,699 from 2012. The decrease was due to depreciation amounts being higher than the additions for business-type activities. For additional information see Note 11 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, $702,046 in sewer lines and $755,837 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

On December 31, 2013, Medina County had total governmental activity general obligation bonded debt outstanding of $5,122,963. Outstanding special assessment bonds totaled $540,000. 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.

Table 5
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	$5,122,963	$5,647,234	$0	$39,970	$5,122,963	$5,687,204
Special Assessment Bonds	540,000	710,026	0	0	540,000	710,026
OWDA Loans	117,583	336,101	74,613,083	81,610,848	74,730,666	81,946,949
OPWC Loans	47,928	67,327	545,227	586,190	593,155	653,517
Rural Lorain Waterline Loan	0	0	146,637	0	146,637	0
Totals	$5,828,474	$6,760,688	$75,304,947	$82,237,008	$81,133,421	$88,997,696

During 2013, Medina County's long-term debt decreased. The governmental activities debt obligations decreased by $932,214 as debt was paid down and having no new issuances in 2013. Business-type activities saw a decrease of $6,932,061 in long-term debt also due to debt being paid down and having very few new 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, Inc. State Statute limits the total amount of debt a governmental entity can issue.

The County has loans outstanding to the Ohio Water Development Authority (OWDA). During 2013, $7,518,114 was retired during the year and the County had $301,831 in proceeds. The outstanding balance at year-end was $74,730,666. The loan proceeds were used for ongoing various improvements to the Westfield Treatment facility 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 2013, $60,362 was retired. The outstanding balance at year-end was $593,155. The loan proceeds were originally used to construct the water loop system and various bridge and road replacements.

For the governmental activities, the general obligation bonds outstanding at December 31, 2013 were $5,122,963 with $527,763 being retired during the year and the County had no proceeds. For the business-type activities, general obligation bonds outstanding were fully retired in 2013. All bonds are backed by the full faith and credit of the County.

In addition to the bonded debt, County long-term obligations include compensated absences. Additional information on the County's long-term obligations can be found in Note 16 of the notes to the basic financial statements.

Current Financial Related Activities

The unemployment rate for the County is currently 5.9 percent, which decreased from a year ago. This rate is below the State's unemployment rate of 7.2 percent and below the national average of 6.7 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2014 year. At the end of the 2013 year, the fund balance in the general fund increased by $918,982.

Contacting the County Auditor's Office

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

Medina County, Ohio
Statement of Net Position
December 31, 2013

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	$53,409,286	$14,348,198	$67,757,484
Cash and Cash Equivalents:			
In Segregated Accounts	80,964	0	80,964
With Fiscal Agents	1,079,618	0	1,079,618
Material and Supplies Inventory	450,101	383,731	833,832
Accrued Interest Receivable	51,089	0	51,089
Accounts Receivable	892,638	4,314,306	5,206,944
Internal Balances	221,306	(221,306)	0
Intergovernmental Receivable	9,213,645	0	9,213,645
Sales Taxes Receivable	3,498,830	0	3,498,830
Property Taxes Receivable	26,822,770	0	26,822,770
Special Assessments Receivable	4,839,356	0	4,839,356
Loans Receivable	143,141	0	143,141
Nondepreciable Capital Assets	2,990,105	1,274,273	4,264,378
Depreciable Capital Assets, Net	54,523,689	248,487,188	303,010,877
Total Assets	158,216,538	268,586,390	426,802,928
Deferred Outflows of Resources			
Deferred Charge on Refunding	36,912	0	36,912
Liabilities			
Accounts Payable	1,212,864	781,645	1,994,509
Contracts Payable	443,268	86,866	530,134
Accrued Wages and Benefits	1,135,453	162,850	1,298,303
Matured Compensated Absences Payable	137,893	0	137,893
Accrued Interest Payable	23,274	1,469,582	1,492,856
Intergovernmental Payable	3,601,260	136,882	3,738,142
Claims Payable	823,032	0	823,032
Long-Term Liabilities:			
Due Within One Year	990,736	7,041,775	8,032,511
Due In More Than One Year	10,835,761	69,280,073	80,115,834
Total Liabilities	19,203,541	78,959,673	98,163,214
Deferred Inflows of Resources			
Property Taxes	25,909,965	0	25,909,965
Net Position			
Net Investment in Capital Assets	52,344,708	174,456,514	226,801,222
Restricted for:			
Capital Projects	90,565	0	90,565
Debt Service	3,697,889	0	3,697,889
Achievement Center	17,205,442	0	17,205,442
ADAMH Board	5,041,596	0	5,041,596
Auto and Gas	7,429,257	0	7,429,257
Ditch Maintenance	5,700,452	0	5,700,452
Drug Enforcement	1,103,516	0	1,103,516
Public Assistance	1,599,905	0	1,599,905
Real Estate Assessment	4,988,365	0	4,988,365
School Sales Tax	1,697,954	0	1,697,954
Shelter Care and Youth Services	556,257	0	556,257
Other Purposes	4,076,036	0	4,076,036
Unclaimed Monies	62,326	0	62,326
Unrestricted	7,545,676	15,170,203	22,715,879
Total Net Position	$113,139,944	$189,626,717	$302,766,661

See accompanying notes to the basic financial statements

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Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2013

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	$22,721,979	$4,743,548	$930,937	$0
Judicial	10,504,510	2,551,986	1,925,589	0
Public Safety	19,935,172	4,472,812	1,799,149	0
Public Works	9,318,106	1,857,910	7,719,936	2,387,143
Health	23,500,070	562,545	11,019,737	0
Human Services	14,853,813	1,867,553	8,665,887	0
Economic Development and Assistance - Primary Government	562,966	25,632	403,129	0
Economic Development and Assistance - External Government	297,347	90,386	0	0
Interest and Fiscal Charges	221,278	0	0	0
Total Governmental Activities	101,915,241	16,172,372	32,464,364	2,387,143
Business-Type Activities				
Sewer	17,704,136	14,276,440	0	4,850,267
Water	8,537,490	7,723,358	0	1,530,428
Solid Waste	7,155,181	8,231,460	0	0
Total Business-Type Activities	33,396,807	30,231,258	0	6,380,695
Total	$135,312,048	$46,403,630	$32,464,364	$8,767,838

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 and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
($17,047,494)	$0	($17,047,494)
(6,026,935)	0	(6,026,935)
(13,663,211)	0	(13,663,211)
2,646,883	0	2,646,883
(11,917,788)	0	(11,917,788)
(4,320,373)	0	(4,320,373)
(134,205)	0	(134,205)
(206,961)	0	(206,961)
(221,278)	0	(221,278)
(50,891,362)	0	(50,891,362)
0	1,422,571	1,422,571
0	716,296	716,296
0	1,076,279	1,076,279
0	3,215,146	3,215,146
(50,891,362)	3,215,146	(47,676,216)
9,427,691	0	9,427,691
623,450	0	623,450
15,036,104	0	15,036,104
770,424	0	770,424
404,672	0	404,672
1,340,668	0	1,340,668
10,886,301	0	10,886,301
12,544	0	12,544
10,868,663	0	10,868,663
1,935,556	0	1,935,556
5,752,786	0	5,752,786
249,996	0	249,996
2,691,507	244,862	2,936,369
60,000,362	244,862	60,245,224
9,109,000	3,460,008	12,569,008
104,030,944	186,166,709	290,197,653
$113,139,944	$189,626,717	$302,766,661

Medina County, Ohio
Balance Sheet
Governmental Funds
December 31, 2013

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	$4,555,186	$15,644,491	$2,750,737	$2,227,634	$27,178,776	$52,356,824
Cash and Cash Equivalents:						
In Segregated Accounts	70,116	0	0	0	10,848	80,964
With Fiscal Agents	0	1,079,618	0	0	0	1,079,618
Material and Supplies Inventory	70,273	116,381	0	0	263,447	450,101
Accrued Interest Receivable	49,060	0	0	0	2,029	51,089
Accounts Receivable	773,888	2,194	0	0	116,556	892,638
Intergovernmental Receivable	3,023,041	2,192,975	0	140,114	3,857,515	9,213,645
Interfund Receivable	1,762,857	6,484	0	791	109,529	1,879,661
Sales Taxes Receivable	1,738,499	0	1,760,331	0	0	3,498,830
Property Taxes Receivable	9,360,831	14,981,873	0	0	2,480,066	26,822,770
Special Assessments Receivable	0	0	0	0	4,839,356	4,839,356
Loans Receivable	0	0	0	0	143,141	143,141
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	62,326	0	0	0	0	62,326
Total Assets	$21,466,077	$34,024,016	$4,511,068	$2,368,539	$39,001,263	$101,370,963
Liabilities						
Accounts Payable	$403,917	$197,525	$0	$109,280	$477,283	$1,188,005
Contracts Payable	0	117,667	0	0	325,601	443,268
Accrued Wages and Benefits	583,514	263,882	0	83,724	204,333	1,135,453
Matured Compensated Absences Payable	94,967	0	0	0	42,926	137,893
Interfund Payable	13,134	2,748	0	67,914	1,137,706	1,221,502
Intergovernmental Payable	341,067	154,817	2,813,114	49,374	241,623	3,599,995
Total Liabilities	1,436,599	736,639	2,813,114	310,292	2,429,472	7,726,116
Deferred Inflows of Resources						
Property Taxes	8,992,749	14,515,404	0	0	2,401,812	25,909,965
Unavailable Revenue	2,779,475	1,830,982	0	140,114	7,331,621	12,082,192
Total Deferred Inflows of Resources	11,772,224	16,346,386	0	140,114	9,733,433	37,992,157
Fund Balances						
Nonspendable	132,599	116,381	0	0	263,447	512,427
Restricted	129,411	16,824,610	1,697,954	1,918,133	27,243,557	47,813,665
Assigned	450,385	0	0	0	300,501	750,886
Unassigned (Deficit)	7,544,859	0	0	0	(969,147)	6,575,712
Total Fund Balances	8,257,254	16,940,991	1,697,954	1,918,133	26,838,358	55,652,690
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$21,466,077	$34,024,016	$4,511,068	$2,368,539	$39,001,263	$101,370,963

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, 2013

Total Governmental Funds Balances		$55,652,690
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		57,513,794
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	839,401	
Intergovernmental	5,561,368	
Charges for Services	836,152	
Special Assessments	4,839,356	
Fines and Forfeitures	5,915	
Total		12,082,192
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	(399,528)	
Internal Balances	103,655	
Total		(295,873)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.		(23,274)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(5,122,963)	
Special Assessment Bonds	(540,000)	
OPWC Loans	(47,928)	
OWDA Loans	(117,583)	
Compensated Absences	(5,998,023)	
Deferred Charge on Refunding	36,912	
Total		(11,789,585)
Net Position of Governmental Activities		$113,139,944

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, 2013

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	$9,523,036	$15,179,614	$0	$0	$3,161,364	$27,864,014
Sales Taxes	10,886,301	12,544	10,868,663	0	0	21,767,508
Property Transfer Taxes	1,935,556	0	0	0	0	1,935,556
Charges for Services	8,126,887	26,642	0	0	6,727,536	14,881,065
Licenses and Permits	6,516	0	0	0	0	6,516
Fines and Forfeitures	460,373	0	0	0	71,288	531,661
Intergovernmental	6,127,961	7,383,317	0	4,692,648	21,716,134	39,920,060
Special Assessments	0	0	0	0	973,069	973,069
Interest	239,514	253	0	0	10,229	249,996
Rentals	8,104	0	0	0	166,116	174,220
Donations	1,748	10,740	0	16,825	181,636	210,949
Other	1,667,773	12,269	0	101,332	910,133	2,691,507
Total Revenues	38,983,769	22,625,379	10,868,663	4,810,805	33,917,505	111,206,121
Expenditures						
Current:						
General Government:						
Legislative and Executive	8,676,181	0	10,752,669	0	2,702,896	22,131,746
Judicial	7,750,861	0	0	0	3,051,371	10,802,232
Public Safety	16,308,394	0	0	0	3,530,087	19,838,481
Public Works	471,838	0	0	0	7,518,722	7,990,560
Health	8,901	19,290,985	0	0	3,988,772	23,288,658
Human Services	2,412,646	0	0	6,132,366	6,298,512	14,843,524
Economic Development and Assistance	80,040	0	0	0	482,926	562,966
Capital Outlay	0	0	0	0	3,567,340	3,567,340
Intergovernmental	297,347	0	0	0	0	297,347
Debt Service:						
Principal Retirement	0	0	0	0	927,943	927,943
Interest and Fiscal Charges	0	0	0	0	229,155	229,155
Total Expenditures	36,006,208	19,290,985	10,752,669	6,132,366	32,297,724	104,479,952
Excess of Revenues Over (Under) Expenditures	2,977,561	3,334,394	115,994	(1,321,561)	1,619,781	6,726,169
Other Financing Sources (Uses)						
Transfers In	0	0	0	1,317,770	740,809	2,058,579
Transfers Out	(2,058,579)	0	0	0	0	(2,058,579)
Total Other Financing Sources (Uses)	(2,058,579)	0	0	1,317,770	740,809	0
Net Change in Fund Balances	918,982	3,334,394	115,994	(3,791)	2,360,590	6,726,169
Fund Balances Beginning of Year	7,338,272	13,606,597	1,581,960	1,921,924	24,477,768	48,926,521
Fund Balances End of Year	$8,257,254	$16,940,991	$1,697,954	$1,918,133	$26,838,358	$55,652,690

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, 2013

Net Change in Fund Balances - Total Governmental Funds		$6,726,169
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	2,810,860	
Current Year Depreciation	(2,484,756)	
Total		326,104
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.		(133,794)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Delinquent Property Taxes	(261,005)	
Intergovernmental Revenues	473,284	
Charges for Services	(14,365)	
Special Assessments	(380,111)	
Fines and Forfeitures	317	
Total		(181,880)
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.		927,943
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
Accrued Interest	8,166	
Accretion on Bonds	(3,492)	
Amortization of Bond Premium	7,763	
Amortization of Deferred Charge on Refunding	(4,560)	
Total		7,877
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.		(214,064)
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	1,887,385	
Internal Balances	(236,740)	
Total		1,650,645
Change in Net Position of Governmental Activities		$9,109,000

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	$9,108,593	$9,108,995	$9,506,671	$397,676
Sales Taxes	10,405,055	10,405,514	10,859,793	454,279
Property Transfer Taxes	1,854,507	1,854,589	1,935,556	80,967
Charges for Services	7,927,954	7,993,827	8,167,824	173,997
Licenses and Permits	8,381	8,381	8,747	366
Fines and Forfeitures	535,060	535,084	558,444	23,360
Intergovernmental	5,330,032	5,386,230	5,282,913	(103,317)
Interest	334,144	334,159	348,806	14,647
Rentals	7,765	7,765	8,104	339
Donations	1,476	1,921	1,748	(173)
Other	1,527,415	1,528,621	1,578,479	49,858
Total Revenues	37,040,382	37,165,086	38,257,085	1,091,999
Expenditures				
Current:				
General Government:				
Legislative and Executive	7,936,914	8,019,517	7,311,016	708,501
Judicial	6,509,785	6,579,363	6,126,552	452,811
Public Safety	12,364,913	12,568,975	12,278,648	290,327
Public Works	362,358	365,848	364,979	869
Health	17,847	18,029	16,818	1,211
Human Services	2,939,479	2,986,480	2,412,680	573,800
Economic Development and Assistance	79,277	80,040	80,040	0
Employee Fringe Benefits	8,095,801	8,186,156	8,070,201	115,955
Intergovernmental	295,007	297,845	297,453	392
Total Expenditures	38,601,381	39,102,253	36,958,387	2,143,866
Excess of Revenues Over (Under) Expenditures	(1,560,999)	(1,937,167)	1,298,698	3,235,865
Other Financing Sources (Uses)				
Transfers In	56,747	90,543	0	(90,543)
Transfers Out	(1,881,641)	(1,899,642)	(2,058,579)	(158,937)
Total Other Financing Sources (Uses)	(1,824,894)	(1,809,099)	(2,058,579)	(249,480)
Net Change in Fund Balance	(3,385,893)	(3,746,266)	(759,881)	2,986,385
Fund Balance Beginning of Year	5,320,636	5,320,636	5,320,636	0
Prior Year Encumbrances Appropriated	666,045	666,045	666,045	0
Fund Balance End of Year	$2,600,788	$2,240,415	$5,226,800	$2,986,385

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	$12,262,732	$12,365,355	$15,179,614	$2,814,259
Sales Tax	10,134	10,218	12,544	2,326
Charges for Services	19,750	19,915	24,448	4,533
Intergovernmental	6,078,126	6,128,992	7,523,903	1,394,911
Interest	204	206	253	47
Donations	8,676	8,749	10,740	1,991
Other	4,673	4,712	5,785	1,073
Total Revenues	18,384,295	18,538,147	22,757,287	4,219,140
Expenditures				
Current:				
Health	16,172,420	16,540,080	16,014,586	525,494
Employee Fringe Benefits	3,797,882	3,886,466	3,591,623	294,843
Total Expenditures	19,970,302	20,426,546	19,606,209	820,337
Excess of Revenues Over (Under) Expenditures	(1,586,007)	(1,888,399)	3,151,078	5,039,477
Other Financing Uses				
Transfers Out	(513,109)	(561,681)	0	561,681
Net Change in Fund Balance	(2,099,116)	(2,450,080)	3,151,078	5,601,158
Fund Balance Beginning of Year	11,520,120	11,520,120	11,520,120	0
Prior Year Encumbrances Appropriated	409,655	409,655	409,655	0
Fund Balance End of Year	$9,830,659	$9,479,695	$15,080,853	$5,601,158

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Sales Taxes	$10,365,000	$10,365,000	$10,827,808	$462,808
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,927,000	10,927,000	10,669,517	257,483
Net Change in Fund Balance	(562,000)	(562,000)	158,291	720,291
Fund Balance Beginning of Year	2,592,446	2,592,446	2,592,446	0
Fund Balance End of Year	$2,030,446	$2,030,446	$2,750,737	$720,291

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	$4,982,351	$5,168,259	$4,692,648	($475,611)
Donations	17,864	18,530	16,825	(1,705)
Other	110,483	114,606	104,059	(10,547)
Total Revenues	5,110,698	5,301,395	4,813,532	(487,863)
Expenditures				
Current:				
Human Services	5,682,096	5,954,684	5,200,054	754,630
Employee Fringe Benefits	1,156,029	1,207,400	1,120,527	86,873
Total Expenditures	6,838,125	7,162,084	6,320,581	841,503
Excess of Revenues Under Expenditures	(1,727,427)	(1,860,689)	(1,507,049)	353,640
Other Financing Sources (Uses)				
Transfers In	1,442,183	1,522,022	1,317,770	(204,252)
Transfers Out	(3,830)	(4,000)	0	4,000
Total Other Financing Sources (Uses)	1,438,353	1,518,022	1,317,770	(200,252)
Net Change in Fund Balance	(289,074)	(342,667)	(189,279)	153,388
Fund Balance Beginning of Year	1,950,152	1,950,152	1,950,152	0
Prior Year Encumbrances Appropriated	245,417	245,417	245,417	0
Fund Balance End of Year	$1,906,495	$1,852,902	$2,006,290	$153,388

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2013

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	Governmental Activities - Internal Service
Assets					
Current Assets					
Equity in Pooled Cash and Cash Equivalents	$12,662,531	$0	$1,685,667	$14,348,198	$990,136
Materials and Supplies Inventory	200,134	183,597	0	383,731	0
Accounts Receivable	2,327,812	1,247,692	738,802	4,314,306	0
Interfund Receivable	10,442	0	0	10,442	0
Total Current Assets	15,200,919	1,431,289	2,424,469	19,056,677	990,136
Noncurrent Assets					
Non-Depreciable Capital Assets	174,473	559,800	540,000	1,274,273	0
Depreciable Capital Assets, Net	138,458,560	101,769,437	8,259,191	248,487,188	0
Total Noncurrent Assets	138,633,033	102,329,237	8,799,191	249,761,461	0
Total Assets	153,833,952	103,760,526	11,223,660	268,818,138	990,136
Liabilities					
Current Liabilities					
Accounts Payable	365,014	163,843	252,788	781,645	24,859
Contracts Payable	86,866	0	0	86,866	0
Accrued Wages and Benefits	142,197	16,057	4,596	162,850	0
Interfund Payable	419	127,674	0	128,093	540,508
Accrued Interest Payable	589,845	867,127	12,610	1,469,582	0
Intergovernmental Payable	77,090	12,026	47,766	136,882	1,265
Compensated Absences Payable	141,160	3,851	0	145,011	0
OWDA Loans Payable	3,347,918	3,047,781	442,470	6,838,169	0
OPWC Loans Payable	24,169	16,794	0	40,963	0
Rural Lorain Loan Payable	0	17,632	0	17,632	0
Claims Payable	0	0	0	0	823,032
Total Current Liabilities	4,774,678	4,272,785	760,230	9,807,693	1,389,664
Long-Term Liabilities (net of current portion)					
Compensated Absences Payable	714,427	146,289	11,174	871,890	0
OWDA Loans Payable	30,523,297	36,407,905	843,712	67,774,914	0
OPWC Loans Payable	386,704	117,560	0	504,264	0
Rural Lorain Loan Payable	0	129,005	0	129,005	0
Total Long-Term Liabilities	31,624,428	36,800,759	854,886	69,280,073	0
Total Liabilities	36,399,106	41,073,544	1,615,116	79,087,766	1,389,664
Net Position					
Net Investment in Capital Assets	104,350,945	62,592,560	7,513,009	174,456,514	0
Unrestricted (Deficit)	13,083,901	94,422	2,095,535	15,273,858	(399,528)
Total Net Position (Deficit)	$117,434,846	$62,686,982	$9,608,544	$189,730,372	($399,528)
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.				(103,655)	
Net position of business-type activities				$189,626,717	

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, 2013

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	Governmental Activities - Internal Service
Operating Revenues					
Charges for Services	$14,276,440	$7,723,358	$8,231,460	$30,231,258	$11,238,801
Other	48,397	196,465	0	244,862	0
Total Operating Revenues	14,324,837	7,919,823	8,231,460	30,476,120	11,238,801
Operating Expenses					
Personal Services	6,850,384	850,600	277,877	7,978,861	195,226
Materials and Supplies	1,332,003	374,416	18,496	1,724,915	5,656
Contractual Services	3,352,262	2,702,331	6,165,192	12,219,785	1,228,067
Claims	0	0	0	0	7,722,082
Other Operating Expenses	386,915	206,100	138,122	731,137	200,385
Depreciation	4,732,439	2,600,966	460,951	7,794,356	0
Total Operating Expenses	16,654,003	6,734,413	7,060,638	30,449,054	9,351,416
Operating Income (Loss)	(2,329,166)	1,185,410	1,170,822	27,066	1,887,385
Non Operating Revenues (Expenses)					
State Subsidies	68,770	0	0	68,770	0
Interest and Fiscal Charges	(1,250,613)	(1,826,420)	(101,224)	(3,178,257)	0
Loss on Disposal of Capital Assets	(6,236)	0	0	(6,236)	0
Total Non Operating Revenues (Expenses)	(1,188,079)	(1,826,420)	(101,224)	(3,115,723)	0
Income (Loss) Before Contributions	(3,517,245)	(641,010)	1,069,598	(3,088,657)	1,887,385
Capital Contributions	4,781,497	1,530,428	0	6,311,925	0
Change in Net Position	1,264,252	889,418	1,069,598	3,223,268	1,887,385
Net Position (Deficit) Beginning of Year - Restated (See Note 3)	116,170,594	61,797,564	8,538,946	186,507,104	(2,286,913)
Net Position (Deficit) End of Year	$117,434,846	$62,686,982	$9,608,544	189,730,372	($399,528)
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.				236,740	
Change in net position of business-type activities				$3,460,008	

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	Governmental Activities - Internal Service
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	$14,140,260	$7,483,284	$8,166,628	$29,790,172	$0
Cash Received from Interfund Services Provided	0	0	0	0	10,560,686
Other Cash Receipts	37,955	323,146	0	361,101	0
Cash Payments to Suppliers for Goods and Services	(4,843,537)	(3,185,742)	(6,540,409)	(14,569,688)	(1,245,205)
Cash Paid to Employees	(6,941,744)	(829,584)	(310,512)	(8,081,840)	(195,226)
Cash Paid for Claims	0	0	0	0	(8,824,204)
Other Operating Cash Payments	(335,721)	(205,107)	(138,122)	(678,950)	(197,635)
Net Cash Provided by Operating Activities	2,057,213	3,585,997	1,177,585	6,820,795	98,416
Cash Flows from Capital and Related Financing Activities					
Payments for Capital Acquisition	(328,528)	(135,973)	(31,974)	(496,475)	0
Capital Grants Received	149,225	0	0	149,225	0
OWDA Loans Issued	0	301,831	0	301,831	0
Rural Lorain Loans Issued	0	179,988	0	179,988	0
Principal Paid on General Obligation Bonds	0	(39,970)	0	(39,970)	0
Interest Paid on General Obligation Bonds	0	(2,403)	0	(2,403)	0
Principal Paid on OWDA Loans	(3,408,308)	(2,947,645)	(943,643)	(7,299,596)	0
Interest Paid on OWDA Loans	(1,272,740)	(1,904,096)	(125,407)	(3,302,243)	0
Principal Paid on OPWC Loans	(24,169)	(16,794)	0	(40,963)	0
Principal Paid on Rural Lorain Loan	0	(33,351)	0	(33,351)	0
Interest Paid on Rural Lorain Loan	0	(3,437)	0	(3,437)	0
Receipts from Tap-in Fees	4,079,451	774,591	0	4,854,042	0
Net Cash Used for Capital and Related Financing Activities	(805,069)	(3,827,259)	(1,101,024)	(5,733,352)	0
Increase (Decrease) in Cash and Cash Equivalents	1,252,144	(241,262)	76,561	1,087,443	98,416
Cash and Cash Equivalents Beginning of Year	11,410,387	241,262	1,609,106	13,260,755	891,720
Cash and Cash Equivalents End of Year	$12,662,531	$0	$1,685,667	$14,348,198	$990,136

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2013

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	Governmental Activities - Internal Service
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities					
Operating Income (Loss)	($2,329,166)	$1,185,410	$1,170,822	$27,066	$1,887,385
Adjustments:					
Depreciation	4,732,439	2,600,966	460,951	7,794,356	0
(Increase) Decrease in Assets:					
Accounts Receivable	(136,180)	(240,074)	(64,832)	(441,086)	0
Interfund Receivable	(10,442)	0	0	(10,442)	0
Materials and Supplies Inventory	8,679	(9,552)	0	(873)	0
Increase (Decrease) in Liabilities:					
Accounts Payable	(178,868)	(77,200)	(165,800)	(421,868)	(8,732)
Contracts Payable	60,466	(25,200)	(194,754)	(159,488)	0
Matured Compensated Absences Payable	(45,268)	(14,974)	0	(60,242)	0
Compensated Absences Payable	(41,881)	39,607	(31,005)	(33,279)	0
Accrued Wages	(5,182)	(3,642)	(992)	(9,816)	0
Intergovernmental Payable	2,197	2,982	3,195	8,374	(2)
Claims Payable	0	0	0	0	(1,102,122)
Interfund Payable	419	127,674	0	128,093	(678,113)
Total Adjustments	4,386,379	2,400,587	6,763	6,793,729	(1,788,969)
Net Cash Provided by Operating Activities	$2,057,213	$3,585,997	$1,177,585	$6,820,795	$98,416

Noncash Activities:
The Medina County Sewer District received donated capital assets from developers in the amount of $702,046 and the Medina County Water District received donated capital assets from developers in the amount of $755,837. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

Medina County, Ohio

Statement of Fiduciary Assets and Liabilities

Agency Funds

December 31, 2013

Assets	
Equity in Pooled Cash and Cash Equivalents	$21,101,952
Cash and Cash Equivalents in Segregated Accounts	2,502,007
Cash and Cash Equivalents with Fiscal Agents	201
Property Taxes Receivable	247,013,644
Special Assessments Receivable	8,189,084
Intergovernmental Receivable	5,060,276
Total Assets	$283,867,164
Liabilities	
Intergovernmental Payable	$4,249,983
Deposits Held and Due to Others	25,826
Payroll Withholdings	1,341,822
Undistributed Assets	278,249,533
Total Liabilities	$283,867,164

See accompanying notes to the basic financial statements

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
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, Inc. (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

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 below.

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:

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. County waste is directed to the facility where recyclables are recovered from the waste stream.

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.

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 all liabilities 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.

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 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.

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 as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 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.

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

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

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 fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year, including all supplemental appropriations.

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.

During 2013, investments were limited to federal farm credit bank notes, federal home loan bank notes, corporate notes, and municipal notes. Investments are reported at fair value which is based on quoted market prices.

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 2013 amounted to $239,514 which includes $226,848 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.

All capital assets are capitalized at cost (or estimated historical cost) and are updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of $5,000 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:

Description	Estimated Lives
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.

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.

Accrued Liabilities and Long-Term Obligations

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

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

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 for general purposes, public safety, public works, and health and human services.

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:

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.

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.

C***ommitted*** 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 authorizes the County Auditor to assign fund balances 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.

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.

Bond Premium

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.

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 – Change in Accounting Principle and Restatement of Prior Year Net Position

Change in Accounting Principle

For 2013, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34." GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, the display of component units' presentation, and certain disclosure requirements. The implementation of this statement did not result in any change in the County's financial statements.

Restatement of Prior Year Net Position

During 2013, it was determined that the MRF Equipment OWDA loan was reported in the sewer district fund rather than the solid waste management fund. This restatement had the following effect on beginning business-type net position at December 31, 2012:

	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total
Net Position at December 31, 2012	$115,231,734	$61,797,564	$9,477,806	$186,507,104
OWDA MRF Equipment Loan	938,860	0	(938,860)	0
Restated Net Position at December 31, 2012	$116,170,594	$61,797,564	$8,538,946	$186,507,104

Note 4 – Accountability and Compliance

Accountability

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

Special Revenue Funds:	
Community Development Block Grant	($5,007)
Community Oriented Policing Services	(289)
Demolition	(5,100)
Ohio Criminal Justice Service	(23,312)
Safe Communities	(8,674)
Title VI-D	(26,564)
Transportation Program	(271,975)
Victim Assistance	(10,158)
Debt Service Fund:	
Special Assessment Bond Retirement	(34,176)
Capital Projects Fund:	
County Capital Improvements	(209,000)
Internal Service Fund:	
Self Insurance Healthcare	(541,774)

These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2014.

Although these cash deficits were not corrected by year end, management has indicated that cash will be closely monitored to prevent future violations.

Fund Balance and Net Position Deficits

The following funds had a deficit fund balance or net position as of December 31, 2013:

Special Revenue Funds:	
Community Development Block Grant	($60,010)
Demolition	(2,100)
Ohio Criminal Justice Service	(31,507)
Title VI-D	(28,042)
Transportation Program	(132,352)
Debt Service Fund:	
Special Assessment Bond Retirement	(461,322)
Capital Projects Fund:	
County Capital Improvements	(253,814)
Internal Service Fund:	
Self Insurance Healthcare	(1,322,388)

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

At December 31, 2013, the employee health insurance internal service fund had a deficit net position, which management is currently analyzing the operations of this fund to determine appropriate action to alleviate the deficit.

Compliance

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 $3,192,063 and $3,197,224, respectively.

Contrary to Ohio Revised Code Section 5705.41(B), the State Issue II fund had expenditures plus encumbrances in excess of final appropriations in capital outlay by $260,798.

Although the 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. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

4. Outstanding year end encumbrances are treated as expenditures (budget) rather than as restricted, committed or assigned fund balance (GAAP).

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 Center	School Sales Tax	Public Assistance
GAAP Basis	$918,982	$3,334,394	$115,994	($3,791)
Net Adjustment for Revenue Accruals	(818,693)	131,908	(40,855)	2,727
Beginning Fair Value Adjustment for Investments	50,331	0	0	0
Ending Fair Value Adjustment for Investments	41,678	0	0	0
Net Adjustment for Expenditure Accruals	(140,726)	140,469	83,152	(2,364)
Encumbrances	(811,453)	(455,693)	0	(185,851)
Budget Basis	($759,881)	$3,151,078	$158,291	($189,279)

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, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;

5. Time certificates of 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.

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 $81,026,957 and the bank balance was $83,273,326. Of the uninsured bank balance of $49,968,768, 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, 2013, the County's Achievement Center Special Revenue Fund had a cash balance of $1,079,618 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, 2013, the County had the following investments:

	Maturity in Years		
Investment Type	Less than 1	3-4	Total
Federal Farm Credit Bank Notes	$1,997,700	$1,999,400	$3,997,100
Federal Home Loan Bank Notes	4,000,000	0	4,000,000
Corporate Notes	501,921	0	501,921
Municipal Notes	1,916,630	0	1,916,630
Total	$8,416,251	$1,999,400	$10,415,651

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 Farm Credit Bank Notes and Federal Home Loan Bank Notes carry a rating of AAA by Standard & Poor's. 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. The following is the County's allocation at December 31, 2013:

Investment Type	Percentage
Federal Farm Credit Bank Notes	38.38 %
Federal Home Loan Bank Notes	38.40
Municipal Notes	18.40

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 2013 for real and public utility property taxes represents collections of 2012 taxes.

2013 real property taxes were levied after October 1, 2013, on the assessed value as of January 1, 2013, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2013 real property taxes are collected in and intended to finance 2014.

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. 2013 public utility property taxes which became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2013, was $7.07 per $1,000 of assessed value. The assessed values of real and tangible personal property upon which 2013 property tax receipts were based are as follows:

Category	Assessed Value
Real Estate	
Residential/Agricultural	$3,723,990,570
Other Real Estate	736,871,530
Tangible Personal Property	
Public Utility	99,869,580
Total Valuation	$4,560,731,680

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, 2013, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2013 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 and 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 each month. The Office of Budget and Management then has five days in which to draw the warrant payable 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 2013.

Note 9 – Receivables

Receivables at December 31, 2013, 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 $3,866,287 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is $263,851.

Loans expected to be collected in more than one year amount to $143,141 in the revolving loan program special revenue fund.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities:	
Homestead and Rollback	$1,954,684
Motor Vehicle License Registration	1,226,522
Achievement Center Grants and Subsidies	1,097,912
Casino Monies	1,037,971
Local Government	779,075
Gasoline Tax	761,095
Permissive Tax	703,126
Cents Per Gallon	257,136
Sheriff's Receivable	230,986
ADAMH Grants and Subsidies	182,778
Other	182,314
Child Support Enforcement Grants and Subsidies	155,205
Public Assistance Grants and Subsidies	140,114
Election Expense Receivable	117,238
Transportation Program Grants and Subsidies	112,909
Workforce Development Grants and Subsidies	71,249
Office for Older Adults Grants and Subsidies	49,132
Municipal Fine Distribution	38,401
Community Development Grants and Subsidies	28,466
Ohio Criminal Justice Services Grants and Subsidies	25,824
Inmate Housing	14,700
Drug Enforcement Grants and Subsidies	14,335
Victim Assistance Grants and Subsidies	10,800
Safe Communities Grants and Subsidies	8,674
Community Safety Awareness Grants and Subsidies	7,899
Demolition Program Grants and Subsidies	5,100
Total Governmental Activities	$9,213,645

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.

Note 10 – Federal Food Stamp Program

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Medina County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2013 due to the installation of an automated system.

Note 11 – Capital Assets

Capital asset activity for the year ended December 31, 2013, was as follows:

	Balance 01/01/13	Additions	Deletions	Balance 12/31/13
Governmental Activities:				
Capital Assets not being depreciated:				
Land	$3,020,105	$0	($30,000)	$2,990,105
Construction in Progress	98,615	8,085	(106,700)	0
Total Capital Assets not being depreciated	3,118,720	8,085	(136,700)	2,990,105
Capital Assets being depreciated:				
Buildings	50,321,224	0	(70,004)	50,251,220
Improvements Other Than Buildings	2,904,250	637,192	0	3,541,442
Equipment	13,165,800	1,217,622	(753,390)	13,630,032
Infrastructure:				
Bridges	16,437,637	956,092	0	17,393,729
Roads	35,507,946	98,569	0	35,606,515
Culverts	3,422,419	0	0	3,422,419
Signals	309,835	0	0	309,835
Total Capital Assets being depreciated	122,069,111	2,909,475	(823,394)	124,155,192
Accumulated Depreciation:				
Buildings	(17,982,355)	(985,405)	51,130	(18,916,630)
Improvements Other Than Buildings	(821,189)	(63,656)	0	(884,845)
Equipment	(10,122,902)	(748,847)	668,470	(10,203,279)
Infrastructure:				
Bridges	(4,761,825)	(330,344)	0	(5,092,169)
Roads	(32,951,997)	(72,131)	0	(33,024,128)
Culverts	(938,363)	(280,690)	0	(1,219,053)
Signals	(287,716)	(3,683)	0	(291,399)
Total Accumulated Depreciation	(67,866,347)	(2,484,756) *	719,600	(69,631,503)
Capital Assets being depreciated, net	54,202,764	424,719	(103,794)	54,523,689
Governmental Activities Capital Assets, Net	$57,321,484	$432,804	($240,494)	$57,513,794

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	$584,839
Judicial	23,431
Public Safety	175,022
Public Works	1,043,378
Health	354,981
Human Services	303,105
Total	$2,484,756

	Balance 01/01/13	Additions	Deletions	Balance 12/31/13
Business-Type Activities:				
Capital Assets not being depreciated:				
Land	$1,001,720	$0	$0	$1,001,720
Construction in Progress	2,980,195	295,253	(3,002,895)	272,553
Total Capital Assets not being depreciated	3,981,915	295,253	(3,002,895)	1,274,273
Capital Assets being depreciated:				
Buildings	17,518,936	0	0	17,518,936
Improvements Other Than Buildings	108,299,420	26,525	0	108,325,945
Equipment	6,876,212	447,250	(251,065)	7,072,397
Infrastructure:				
Water Lines	117,098,423	484,330	0	117,582,753
Sewer Lines	134,334,692	3,653,120	0	137,987,812
Total Capital Assets being depreciated	384,127,683	4,611,225	(251,065)	388,487,843
Accumulated Depreciation:				
Buildings	(7,884,230)	(322,462)	0	(8,206,692)
Improvements Other Than Buildings	(75,724,695)	(2,015,776)	0	(77,740,471)
Equipment	(5,462,225)	(339,310)	244,829	(5,556,706)
Infrastructure:				
Water Lines	(16,648,940)	(2,325,338)	0	(18,974,278)
Sewer Lines	(26,731,038)	(2,791,470)	0	(29,522,508)
Total Accumulated Depreciation	(132,451,128)	(7,794,356)	244,829	(140,000,655)
Capital Assets being depreciated, net	251,676,555	(3,183,131)	(6,236)	248,487,188
Business-Type Activities Capital Assets, Net	$255,658,470	($2,887,878)	($3,009,131)	$249,761,461

Note 12 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Plan Description – The County participates 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 in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting https://www.opers.org/investments/cafr.shtml, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions. The Ohio Revised Code authorizes OPERS to calculate member contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed two percent. For the year ended December 31, 2013, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 12.6 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. For 2013, the portion of employer contribution allocated to health care was 1 percent for members in the Traditional Plan and the Combined Plan. Effective January 1, 2014, the portion of employer contributions allocated to health care increased to 2 percent. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012, and 2011 were $6,655,548, $5,102,107, and $5,117,223, respectively. For 2013, 97.82 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the Member-Directed Plan for 2013 were $138,537 made by the County and $98,955 made by plan members.

State Teachers Retirement System

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at 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. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 20.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member 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 - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board. For the fiscal year ended June 30, 2013, plan members were required to contribute 11 percent of their annual covered salaries. The County is required to contribute 14 percent; 13 percent is the portion used to fund pension obligations.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2013, 2012, and 2011 were $140,534, $132,372, and $155,901, respectively. For 2013, 75.59 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. There were no contributions made by the County and plan members to the DC and Combined Plans for fiscal year 2013.

Note 13 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – 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 maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting https://www.opers.org/investments/cafr.shtml, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14 percent of covered payroll, 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.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. For 2013, the portion of employer contributions allocated to health care for members in the Traditional Plan and the Combined Plan was 1 percent. Effective January 1, 2014, the portion of employer contributions allocated to health care was raised to 2 percent for both plans, as recommended by the OPERS Actuary.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were $499,653, $1,979,558, and $1,985,372, respectively. For 2013, 97.82 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

State Teachers Retirement System

Plan Description – The County contributes to the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) 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 may be obtained by visiting 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 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 Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions for health care for the years ended December 31, 2013, 2012, and 2011 were $10,810, $10,182, and $11,992, respectively. For 2013, 75.59 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal year 2012 and 2011.

Note 14 – 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 2013, the County contracted with County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 21), for liability and property insurance, medical/professional liability at the County Home and Jail, and coverage of foster parents. Coverage provided by CORSA is as follows:

	Limits of Coverage
General Liability	$1,000,000
Law Enforcement Professional Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions	1,000,000
Excess Liability	5,000,000
Property	302,055,365
Equipment Breakdown	100,000,000
Crime	1,000,000
County Home Medical Liability	2,000,000
Jail Medical Liability	1,000,000
Foster Parents	6,000,000

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

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 $45,167 reported in the fund at December 31, 2013, 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, 2013, 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 2012 and 2013 were:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2012	$36,376	$144,034	$162,478	$17,932
2013	17,932	174,577	147,342	45,167

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 2013, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from $245 to $431 for single coverage, from $595 to $1,000 for single plus one coverage, and from $945 to $1,568 for family coverage. Employee contributions ranged from $13 to $47 for single coverage, from $31 to $111 for single plus one coverage, and from $50 to $174 for family coverage. An excess coverage insurance policy covers individual claims in excess of $175,000 and aggregate claims in excess of $7,909,892.

The liability for unpaid claims costs of $777,865 reported in the fund at December 31, 2013, was estimated by the third party administrator and is based on the requirements of GASB No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability amount in 2012 and 2013 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2012	$1,377,329	$10,460,681	$9,930,788	$1,907,222
2013	1,907,222	7,547,505	8,676,862	777,865

Note 15 – Compensated Absences

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

Note 16 – Long-Term Obligations

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

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities:				
General Obligation Bonds:				
Medina County Water District:				
S.D. Improvements, Pearl/Norwalk	1995	5.94 %	$789,522	2013
OWDA Loans:				
Medina County Water District:				
Chippewa Ext. and S-1	1988	7.65	813,025	2013
Route 162 Water Tower/Avon Lake	1996	5.85	2,731,477	2021
Route 162 Waterline	1996	6.58	621,460	2016
River Styx	1996	6.64	156,174	2016
Station, River, Grafton Roads	1996	5.90	1,973,583	2016
Ryan, Avon, Marks Roads	1997	7.38	997,293	2017
Stieger and Crocker Roads	1997	7.38	1,091,106	2017
Lafayette Waterline Loop	1998	6.49	1,077,303	2018
Water System Expansion	1999	6.32	1,216,567	2018
Water Distribution System	2000	5.73	2,129,497	2020
Northwest Storage	2001	4.38	3,960,550	2021
Metzger, Muntz and Sleepy Hollow	2001	5.56	942,260	2021
Lester Wolff	2002	6.41	1,167,264	2022
Granger Tanks	2004	3.90	1,104,529	2022
Remsen, Huffman, Hamlin Roads	2003	4.65	738,112	2023
Spieth	2003	4.87	6,709,453	2023
Spieth Pump Station	2003	4.65	2,791,274	2023
Water System Expansion	2005	4.64	2,470,430	2024
Water System Expansion	2004	4.65	4,167,015	2024
Waterline Extensions	2005	4.40	2,984,260	2025
Foskett/Station/Beck Roads Waterline	2005	4.40	1,241,324	2025
State Route 18 Waterline Relocation	2005	3.85	887,903	2025
Waterline Extensions	2005	4.51	1,833,045	2025
Water Meters and Meter Shop	2006	4.56	1,975,863	2026
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
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 Improvements	2008	4.21	4,326,187	2033
Hinckley Township Waterlines	2013	2.94	282,603	2035

(continued)

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities (continued):				
OWDA Loans:				
Medina County Sewer District:				
RRSD#390657	1977	5.25 %	$2,720,924	2016
Sewer Replacement and Rehabilitation	2010	2.91	1,585,152	2032
Hamilton Road	1993	5.20	1,131,017	2013
Chippewa	1993	5.00	2,600,613	2013
Brunswick Gardens	1993	7.54	487,832	2013
Hinckley Wastewater Treatment	1997	3.68	9,062,842	2016
Hamilton	1997	4.16	724,553	2016
Marks Sewer	1997	4.35	1,400,823	2016
Brunswick Rehab	1997	4.16	1,038,847	2016
Medina City Rehab	2001	3.02	1,747,252	2020
Plum Creek	2002	3.64	1,844,522	2022
Liverpool Treatment	2002	3.56	36,975,879	2023
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	2016
Sanitary Sewer Replacement	2007	4.11	1,600,700	2029
Sanitary Sewer Improvements	2009	4.11	311,286	2029
Rustic Hills Sanitary Sewers	2011	3.27	2,570,749	2033
Solid Waste District:				
Central Processing Facility	2002	5.70	7,833,046	2014
MRF Equipment	2010	5.33	1,167,357	2022
OPWC Loans:				
Medina County Water District:				
Water Loop	2001	0.00	335,885	2021
Medina County Sewer District:				
Waterline Relocation	2012	0.00	483,380	2031
Other Loan:				
Medina County Water District:				
Rural Lorain County Waterline	2013	2.20	179,988	2021
Governmental Activities:				
General Obligation Bonds:				
2009 Refunding Bonds - Serial	2009	Variable	3,105,000	2018
2009 Refunding Bonds - Term	2009	Variable	1,760,000	2029
Permanent Improvement Bonds - Serial	2012	Variable	660,000	2020
Permanent Improvement Bonds - Term	2012	Variable	770,000	2027
Permanent Improvement Bonds - CAB	2012	Variable	69,918	2019
2012 Refunding Bonds - Serial	2012	1.50	460,000	2017
Special Assessment Bonds with Governmental Commitment:				
State Route 18	1994	6.30	2,100,000	2013
Deferred Assessments	1995	5.94	177,262	2013
Water Improvements #5	2000	Variable	650,000	2019
Gateway Drive	2003	Variable	415,000	2023

(continued)

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities (continued):				
OWDA Loan:				
County Home Sewer	1995	3.54 %	$122,581	2014
OWDA Loans Paid from Special Assessments:				
State Route 18 Water	1994	7.14	751,939	2014
State Route 18 Sewer	1994	5.20	1,917,178	2014
OPWC Loans:				
Guilford Road Bridge Replacement	1997	0.00	91,758	2017
Ryan Road Bridge Replacement	2006	0.00	120,530	2015
Westfield, Blake and Lodi Resurfacing	2010	0.00	22,065	2019

A schedule of changes in bonds and other long-term obligations of the County during 2013 follows:

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013	Amount Due in One Year
Business-Type Activities:					
General Obligation Bonds:					
Medina County Water District:					
S.D. Improvements, Pearl/Norwalk	$39,970	$0	$39,970	$0	$0
OWDA Loans:					
Medina County Water District:					
Chippewa Ext and S-1	34,328	0	34,328	0	0
Route 162 Water Tower/Avon Lake	1,378,986	0	129,972	1,249,014	137,571
Route 162 Waterline	172,100	0	45,435	126,665	48,426
River Styx	43,401	0	11,449	31,952	12,210
Station, River, Grafton Roads	524,910	0	139,703	385,207	147,944
Ryan, Avon, Marks Roads	359,493	0	70,404	289,089	75,601
Stiegler and Crocker Roads	393,313	0	77,030	316,283	82,713
Lafayette Waterline Loop	439,590	0	69,163	370,427	73,654
Water System Expansion	1,686,127	0	107,824	1,578,303	112,884
Water Distribution System	1,081,769	0	119,626	962,143	126,480
Northwest Storage	2,141,539	0	212,972	1,928,567	222,405
Metzger Muntz and Sleepy Hollow	527,098	0	50,035	477,063	52,855
Lester Wolff	734,110	0	58,234	675,876	62,026
Granger Tanks	657,613	0	54,931	602,682	57,094
Remsen, Huffman, Hamlin Roads	452,416	0	36,468	415,948	38,185
Spieth	4,306,103	0	322,899	3,983,204	338,817
Spieth Pump Station	1,777,491	0	134,779	1,642,712	141,119
Water System Expansion	529,851	0	75,351	454,500	80,113
Water System Expansion	2,675,006	0	180,639	2,494,367	189,136
Waterline Extensions	2,004,619	0	123,349	1,881,270	128,834
Foskett/Station/Beck Roads Waterline	886,096	0	54,520	831,576	56,948
State Route 18 Waterline Relocation	616,721	0	37,357	579,364	38,808
Waterline Extensions	1,281,485	0	74,392	1,207,093	77,785
Water Meters and Meter Shop	1,537,344	19,228	81,585	1,474,987	0
Hinckley Township Storage and Water Tank	2,479,986	0	129,138	2,350,848	134,356

(continued)

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013	Amount Due in One Year
Business-Type Activities (continued):					
OWDA Loans (continued):					
Medina County Water District (continued):					
Granger and Medina Townships Waterline	$2,329,877	$0	$121,322	$2,208,555	$126,224
Hinckley Township Waterline and Ledge Road Pump	2,175,707	0	110,402	2,065,305	114,582
Chatham Township Waterlines	2,904,357	0	146,934	2,757,423	152,554
Plum Creek Waterline	590,163	0	26,757	563,406	27,862
Hinckley Waterline Phase 3	1,188,553	0	55,088	1,133,465	57,213
Westfield Center Water System Purchase	674,047	0	33,101	640,946	34,310
Westfield Center Water Plant Improvement	3,517,301	0	22,458	3,494,843	99,072
Hinckley Township Waterlines	0	282,603	0	282,603	0
Medina County Water District OWDA Loans	42,101,500	301,831	2,947,645	39,455,686	3,047,781
Medina County Sewer District:					
RRSD #390657	272,093	0	68,023	204,070	68,023
Sewer Replacement and Rehabilitation	1,445,847	0	54,186	1,391,661	0
Hamilton Road	44,658	0	44,658	0	0
Chippewa	101,071	0	101,071	0	0
Brunswick Gardens	22,311	0	22,311	0	0
Hinckley Wastewater Treatment	2,366,260	0	559,612	1,806,648	580,395
Hamilton	196,081	0	46,034	150,047	47,971
Marks Sewer	383,832	0	89,856	293,976	93,807
Brunswick Rehab	281,140	0	66,006	215,134	68,780
Medina City Rehab	826,186	0	92,769	733,417	95,592
Plum Creek	1,041,284	0	93,575	947,709	97,013
Liverpool Treatment	22,613,964	0	1,811,071	20,802,893	1,876,118
Route 252 Sewer	350,577	0	29,215	321,362	30,380
Reservoir Sewer Replacement	862,412	0	55,025	807,387	57,142
Valley City Sanitary Pump Station Replacement	1,097,705	0	59,429	1,038,276	61,890
Pumper Station Improvements	169,159	0	39,963	129,196	41,475
Brunswick Sanitary Sewer Replacement	1,002,830	0	45,466	957,364	47,345
Sanitary Sewer Replacement	1,435,285	0	59,779	1,375,506	62,261
Sanitary Sewer Improvements	196,079	0	24,225	171,854	25,389
Rustic Hills Sanitary Sewers	2,570,749	0	46,034	2,524,715	94,337
Medina County Sewer District OWDA Loans	37,279,523	0	3,408,308	33,871,215	3,347,918
Medina County Solid Waste District:					
Central Processing Facility	1,290,965	0	848,495	442,470	442,470
MRF Equipment	938,860	0	95,148	843,712	0
Medina County Solid Waste District OWDA Loans	2,229,825	0	943,643	1,286,182	442,470
Total OWDA Loans	81,610,848	301,831	7,299,596	74,613,083	6,838,169
OPWC Loans:					
Medina County Water District:					
Water Loop	151,148	0	16,794	134,354	16,794
Medina County Sewer District:					
Waterline Relocation	435,042	0	24,169	410,873	24,169
Total OPWC Loans	586,190	0	40,963	545,227	40,963
Other Long-Term Liabilities:					
Rural Lorain County Waterline Loan	0	179,988	33,351	146,637	17,632
Compensated Absences Payable	1,050,180	176,427	209,706	1,016,901	145,011
Total Other Long-Term Liabilities	1,050,180	356,415	243,057	1,163,538	162,643
Total Business-Type Activities	$83,287,188	$658,246	$7,623,586	$76,321,848	$7,041,775

(continued)

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013	Amount Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2009 Refunding Bonds - Serial	$1,830,000	$0	$345,000	$1,485,000	$355,000
2009 Refunding Bonds - Term	1,760,000	0	0	1,760,000	0
Premium	44,142	0	2,676	41,466	0
2012 Permanent Improvement Bonds - Serial	660,000	0	90,000	570,000	90,000
2012 Permanent Improvement Bonds - Term	770,000	0	0	770,000	0
Premium	53,352	0	3,557	49,795	0
2012 Permanent Improvement Bonds - CAB	69,918	0	0	69,918	0
Accretion	2,171	3,492	0	5,663	0
2012 Refunding Bonds - Serial	450,000	0	85,000	365,000	90,000
Premium	7,651	0	1,530	6,121	0
Total General Obligation Bonds	5,647,234	3,492	527,763	5,122,963	535,000
Special Assessment Bonds with Government Commitment:					
State Route 18	105,000	0	105,000	0	0
Deferred Assessments	10,026	0	10,026	0	0
Water Improvements #5	340,000	0	35,000	305,000	35,000
Gateway Drive	255,000	0	20,000	235,000	20,000
Total Special Assessment Bonds	710,026	0	170,026	540,000	55,000
OWDA Loan:					
County Home Sewer	16,475	0	8,091	8,384	8,384
OWDA Loans Paid from Special Assessments:					
State Route 18 Water	98,237	0	64,737	33,500	33,500
State Route 18 Sewer	221,389	0	145,690	75,699	75,699
Total OWDA Loans	319,626	0	210,427	109,199	109,199
OPWC Loans:					
Guilford Road Bridge Replacement	20,645	0	4,588	16,057	4,587
Ryan Road Bridge Replacement	30,133	0	12,053	18,080	12,054
Westfield, Blake and Lodi Resurfacing	16,549	0	2,758	13,791	2,759
Total OPWC Loans	67,327	0	19,399	47,928	19,400
Other Long-Term Liability:					
Compensated Absences	5,783,959	433,713	219,649	5,998,023	263,753
Total Governmental Activities	$12,544,647	$437,205	$1,155,355	$11,826,497	$990,736

Special assessment debt will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. General obligation bonds and OWDA loans reported in the enterprise funds will be paid from charges for services revenue in the enterprise funds. General obligation bonds will be retired from the general obligation debt service fund, using general property tax revenue.

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

The County has pledged future water revenues net of expenditures to repay OWDA and OPWC loans. These loans are payable solely from net revenues and are payable through 2035. Annual principal and interest payments on these loans are expected to require 129 percent of net revenues and 61 percent of total revenues. The total principal and interest remaining to be paid on the loans is $48,958,652. Principal and interest paid for the current year were $4,868,535, total net revenues were $3,786,376**,** and total revenues were $7,919,823.

The County has pledged sewer revenues net of expenditures to repay OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2029. Annual principal and interest payments on the OWDA loans are expected to require 196 percent of net revenues and 33 percent of total revenues. The total principal and interest remaining to be paid on the debt is $39,590,102. Principal and interest paid for the current year were $4,705,217, total net revenues were $2,472,043**,** and total revenues were $14,393,607.

The County has pledged future solid waste revenues net of expenditures to repay OWDA loans. All the debt is payable solely from net revenues and is payable through 2014. Annual principal and interest payments on the OWDA loans are expected to require 66 percent of net revenues and 13 percent of total revenues. The total principal and interest remaining to be paid on the debt is $455,080. Principal and interest paid for the current year were $1,069,050, total net revenues were $1,631,773**,** and total revenues were $8,231,460.

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, Ohio criminal justice service, public assistance, real estate, safe communities, title VI-D, transportation program, workforce development, sewer, water, and solid waste funds.

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, 2013, $2,310,000 of the defeased bonds are still outstanding. The bonds were issued at a $53,505 premium and issuance costs were $116,035.

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:

	Issue			
Year	$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
Stated Maturity	*12/1/2020*	*12/1/2022*	*12/1/2024*	*12/1/2029*

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, 2013 is $100,000. The accretion recorded for 2013 was $3,492, for a total outstanding bond liability of $75,581 at December 31, 2013.

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:

	Issue	
Year	$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
Stated Maturity	*12/1/2023*	*12/1/2027*

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

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, 2013, $355,000 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.

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

Business-Type Activities:

	OWDA Loans		OPWC Loans	Rural Lorain County Waterline Loan	
	Principal	Interest	Principal	Principal	Interest
2014	$6,838,169	$2,850,490	$40,963	$17,632	$3,049
2015	6,667,399	2,562,494	40,963	17,827	2,657
2016	6,830,472	2,274,961	40,963	18,024	2,260
2017	5,896,736	1,991,747	40,963	18,223	1,859
2018	5,997,823	1,740,345	40,963	18,425	1,454
2019-2023	28,136,465	4,957,428	171,228	56,506	1,883
2024-2028	7,933,804	1,153,327	120,845	0	0
2029-2033	1,853,663	282,938	48,339	0	0
2034-2035	465,589	24,757	0	0	0
Total	$70,620,120	$17,838,487	$545,227	$146,637	$13,162

Governmental Activities:

	General Obligation Bonds					
	Serial		Term		Capital Appreciation	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	$535,000	$163,500	$0	$0	$0	$0
2015	550,000	150,150	0	0	0	0
2016	560,000	135,513	0	0	0	0
2017	380,000	120,550	0	0	0	0
2018	295,000	84,700	0	0	0	0
2019-2023	100,000	49,900	1,445,000	342,440	69,918	30,082
2024-2028	0	0	1,005,000	112,763	0	0
2029	0	0	80,000	3,760	0	0
Total	$2,420,000	$704,313	$2,530,000	$458,963	$69,918	$30,082

	Special Assessment Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2014	$55,000	$30,955	$117,583	$4,562	$19,400
2015	65,000	27,865	0	0	13,374
2016	65,000	24,165	0	0	7,346
2017	70,000	20,445	0	0	5,051
2018	70,000	16,448	0	0	2,757
2019-2022	215,000	26,025	0	0	0
Total	$540,000	$145,903	$117,583	$4,562	$47,928

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 $7,053,801 for various water, sewer, and solid waste 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 December 31, 2013	Lines of Credit
OWDA Loans Not Finalized:		
Medina County Water District:		
Water Meters and Meter Shop	$1,474,987	$1,975,863
Hinckley Township Waterlines	282,603	2,412,690
	1,757,590	4,388,553
Medina County Sewer District:		
Sewer Replacement and Rehabilitation	1,391,661	1,445,847
Medina County Solid Waste District:		
MRF Equipment	843,712	1,219,401
Total OWDA Loans Not Finalized	$3,992,963	$7,053,801

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, 2013, are an overall debt margin of $107,337,590 and a margin on unvoted debt of $40,426,615.

Note 17 – 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, 2013, $202,415,000 of these bonds had been issued. Of the $93,255,000 issued after December 31, 1995, $58,540,000 was still outstanding.

Note 18 – 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.

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 19 – Joint Venture

The County participates in the Medina County Emergency Management Agency which is a statutorily created political subdivision of the State. The Agency is a joint venture among the County, three cities, seventeen townships and six villages all located wholly within the County. Of the nine member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the County-wide agreement. Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2013, the County contributed $63,675 to the Agency. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

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 2013, 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 2013, 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 2013, 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 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 2013, 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 2013 was $528,244.

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 2013.

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 2013, the County contributed $10,000 to the operation of the MMHA.

Note 23 – Interfund Activity

Interfund Balances

During 2013, the general fund had an interfund receivable in the amount of $1,673,563. This represents advances to offset deficit cash. The remaining balances of $216,540 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.

	Receivable					
Payable	General	Achievement Center	Public Assistance	Other Governmental Funds	Medina County Sewer District	Total
General	$0	$0	$0	$4,167	$8,967	$13,134
Achievement Center	0	0	0	2,748	0	2,748
Public Assistance	17,364	6,484	0	44,066	0	67,914
Other Governmental Funds	1,077,885	0	791	58,548	482	1,137,706
Medina County Sewer District	419	0	0	0	0	419
Medina County Water District	126,681	0	0	0	993	127,674
Internal Service	540,508	0	0	0	0	540,508
Total	$1,762,857	$6,484	$791	$109,529	$10,442	$1,890,103

Interfund Transfers

Interfund transfers for the year ended December 31, 2013, consisted of the following:

	Transfer From
Transfer To	General Fund
Public Assistance	$1,317,770
Other Governmental Funds	740,809
Total	$2,058,579

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, 2013, the County had contractual commitments relating to the Old Courthouse clock tower restoration project with a total commitment of $342,007, with $90,565 remaining. The amount remaining on this contract was encumbered at year-end.

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:

Governmental Funds:	
General	$811,453
Achievement Center	455,693
Public Assistance	185,851
Other Governmental Funds	2,411,778
Enterprise Funds:	
Sewer	2,483,271
Water	2,564,898
Solid Waste	634,653
Internal Service Funds:	
Self Insurance	1,414
Workers' Compensation	42,893
Total	$9,591,904

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:

Fund Balances	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental	Total
Nonspendable:						
Inventory	$70,273	$116,381	$0	$0	$263,447	$450,101
Unclaimed Funds	62,326	0	0	0	0	62,326
Total Nonspendable	132,599	116,381	0	0	263,447	512,427
Restricted for:						
Other Purposes	129,411	0	0	0	0	129,411
Achievement Center	0	16,824,610	0	0	0	16,824,610
School Sales Tax	0	0	1,697,954	0	0	1,697,954
Public Assistance	0	0	0	1,918,133	0	1,918,133
Auto and Gas	0	0	0	0	5,669,735	5,669,735
Human Services	0	0	0	0	2,005,877	2,005,877
Community Development	0	0	0	0	13,582	13,582
Computer Upgrades	0	0	0	0	405,943	405,943
Ditch Maintenance	0	0	0	0	5,663,048	5,663,048
Dog and Kennel	0	0	0	0	397,823	397,823
Law Enforcement Services	0	0	0	0	1,871,531	1,871,531
Port Authority	0	0	0	0	41,606	41,606
Real Estate Assessment	0	0	0	0	5,407,684	5,407,684
Revolving Loan	0	0	0	0	180,329	180,329
ADAMH	0	0	0	0	5,078,910	5,078,910
Transportation	0	0	0	0	421,084	421,084
Webcheck	0	0	0	0	44,240	44,240
Debt Retirement	0	0	0	0	42,165	42,165
Total Restricted	129,411	16,824,610	1,697,954	1,918,133	27,243,557	47,813,665
Assigned to:						
Purchases on Order	450,385	0	0	0	0	450,385
Achievement Center Construction	0	0	0	0	300,501	300,501
Total Assigned	450,385	0	0	0	300,501	750,886
Unassigned (Deficit)	7,544,859	0	0	0	(969,147)	6,575,712
Total Fund Balances	$8,257,254	$16,940,991	$1,697,954	$1,918,133	$26,838,358	$55,652,690

Combining and Individual

Fund Statements and Schedules

Nonmajor Special Revenue Funds

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

Auto and Gas Tax Fund - To account for 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.

Demolition Fund - To account for and report restricted grant monies received to demolish blighted properties within the County

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)

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 specific equipment purchases for the Sheriff's Office.

Port Authority Fund - To account for and report the restricted intergovernmental 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.

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.

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

(continued)

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 assigned charges for services and construction of the highway operations.

Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	$26,836,110	$42,165	$300,501	$27,178,776
Cash and Cash Equivalents In Segregated Accounts	10,848	0	0	10,848
Materials and Supplies Inventory	263,447	0	0	263,447
Accrued Interest Receivable	2,029	0	0	2,029
Accounts Receivable	116,556	0	0	116,556
Intergovernmental Receivable	3,831,157	26,358	0	3,857,515
Interfund Receivable	109,529	0	0	109,529
Property Taxes Receivable	2,119,675	360,391	0	2,480,066
Special Assessments Receivable	37,404	4,801,952	0	4,839,356
Loans Receivable	143,141	0	0	143,141
Total Assets	$33,469,896	$5,230,866	$300,501	$39,001,263
Liabilities				
Accounts Payable	$469,353	$0	$7,930	$477,283
Contracts Payable	288,801	0	36,800	325,601
Accrued Wages and Benefits	204,333	0	0	204,333
Matured Compensated Absences Payable	42,926	0	0	42,926
Interfund Payable	467,300	461,322	209,084	1,137,706
Intergovernmental Payable	241,623	0	0	241,623
Total Liabilities	1,714,336	461,322	253,814	2,429,472
Deferred Inflows of Resources				
Property Taxes	2,052,425	349,387	0	2,401,812
Unavailable Revenue	2,492,307	4,839,314	0	7,331,621
Total Deferred Inflows of Resources	4,544,732	5,188,701	0	9,733,433
Fund Balances				
Nonspendable	263,447	0	0	263,447
Restricted	27,201,392	42,165	0	27,243,557
Assigned	0	0	300,501	300,501
Unassigned (Deficit)	(254,011)	(461,322)	(253,814)	(969,147)
Total Fund Balances (Deficit)	27,210,828	(419,157)	46,687	26,838,358
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$33,469,896	$5,230,866	$300,501	$39,001,263

Medina County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	$2,536,025	$625,339	$0	$3,161,364
Charges for Services	5,756,754	0	970,782	6,727,536
Fines and Forfeitures	71,288	0	0	71,288
Intergovernmental	19,284,365	44,626	2,387,143	21,716,134
Special Assessments	494,310	478,759	0	973,069
Interest	9,652	0	577	10,229
Rentals	166,116	0	0	166,116
Donations	181,636	0	0	181,636
Other	835,681	0	74,452	910,133
Total Revenues	29,335,827	1,148,724	3,432,954	33,917,505
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,702,896	0	0	2,702,896
Judicial	3,051,371	0	0	3,051,371
Public Safety	3,530,087	0	0	3,530,087
Public Works	7,518,722	0	0	7,518,722
Health	3,988,772	0	0	3,988,772
Human Services	6,298,512	0	0	6,298,512
Economic Development and Assistance	482,926	0	0	482,926
Capital Outlay	0	0	3,567,340	3,567,340
Debt Service:				
Principal Retirement	19,399	908,544	0	927,943
Interest and Fiscal Charges	0	229,155	0	229,155
Total Expenditures	27,592,685	1,137,699	3,567,340	32,297,724
Excess of Revenues Over (Under) Expenditures	1,743,142	11,025	(134,386)	1,619,781
Other Financing Sources				
Transfers In	720,809	0	20,000	740,809
Net Change in Fund Balances	2,463,951	11,025	(114,386)	2,360,590
Fund Balances (Deficit) Beginning of Year	24,746,877	(430,182)	161,073	24,477,768
Fund Balances (Deficit) End of Year	$27,210,828	($419,157)	$46,687	$26,838,358

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement
Assets					
Equity in Pooled Cash and Cash Equivalents	$4,988,051	$123,461	$574,323	$0	$13,582
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	263,447	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	46,311	0	0	0	0
Intergovernmental Receivable	3,002,589	155,205	0	28,466	0
Interfund Receivable	3,850	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Total Assets	$8,304,248	$278,666	$574,323	$28,466	$13,582
Liabilities					
Accounts Payable	$133,179	$8,699	$34,958	$11,333	$0
Contracts Payable	78,186	0	0	44,436	0
Accrued Wages and Benefits	83,372	33,128	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Interfund Payable	22,206	791	193	32,707	0
Intergovernmental Payable	45,208	19,927	59,691	0	0
Total Liabilities	362,151	62,545	94,842	88,476	0
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	2,008,915	155,205	0	0	0
Total Deferred Inflows of Resources	2,008,915	155,205	0	0	0
Fund Balances					
Nonspendable	263,447	0	0	0	0
Restricted	5,669,735	60,916	479,481	0	13,582
Unassigned (Deficit)	0	0	0	(60,010)	0
Total Fund Balances (Deficit)	5,933,182	60,916	479,481	(60,010)	13,582
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$8,304,248	$278,666	$574,323	$28,466	$13,582

Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security	Demolition	Ditch Maintenance
$0	$55,996	$407,698	$857,640	$797,361	$0	$5,663,048
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
591	7,899	0	56,302	0	5,100	0
0	0	0	0	0	0	0
0	0	0	770,751	0	0	0
0	0	0	0	0	0	37,404
0	0	0	0	0	0	0
$591	$63,895	$407,698	$1,684,693	$797,361	$5,100	$5,700,452
$0	$7,217	$0	$1,250	$60,958	$0	$0
0	0	0	0	56,472	0	0
0	3,407	1,122	0	4,610	0	0
0	0	0	0	0	0	0
212	0	0	0	0	5,100	0
77	23,663	633	351	3,292	0	0
289	34,287	1,755	1,601	125,332	5,100	0
0	0	0	746,297	0	0	0
0	0	0	80,756	0	2,100	37,404
0	0	0	827,053	0	2,100	37,404
0	0	0	0	0	0	0
302	29,608	405,943	856,039	672,029	0	5,663,048
0	0	0	0	0	(2,100)	0
302	29,608	405,943	856,039	672,029	(2,100)	5,663,048
$591	$63,895	$407,698	$1,684,693	$797,361	$5,100	$5,700,452

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2013

	Dog and Kennel	DRETAC	Drug Enforcement	Indigent Guardianship	Juvenile Detention Center Donations
Assets					
Equity in Pooled Cash and Cash Equivalents	$410,683	$411,147	$1,123,280	$89,971	$4,750
Cash and Cash Equivalents In Segregated Accounts	0	0	10,848	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	112,871	0	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	1,348,924	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Total Assets	$410,683	$411,147	$2,595,923	$89,971	$4,750
Liabilities					
Accounts Payable	$5,611	$3,922	$4,089	$750	$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	4,650	7,862	14,576	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	68,865	0	0
Intergovernmental Payable	2,599	4,450	37,551	0	0
Total Liabilities	12,860	16,234	125,081	750	0
Deferred Inflows of Resources					
Property Taxes	0	0	1,306,128	0	0
Unavailable Revenue	0	0	141,332	0	0
Total Deferred Inflows of Resources	0	0	1,447,460	0	0
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	397,823	394,913	1,023,382	89,221	4,750
Unassigned (Deficit)	0	0	0	0	0
Total Fund Balances (Deficit)	397,823	394,913	1,023,382	89,221	4,750
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$410,683	$411,147	$2,595,923	$89,971	$4,750

Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment	Revolving Loan Program	Safe Communities
$18,178	$10,236	$0	$41,606	$5,037,395	$36,002	$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	2,029	0
0	0	0	0	0	0	0
0	49,132	25,824	0	0	0	9,442
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	143,141	0
$18,178	$59,368	$25,824	$41,606	$5,037,395	$181,172	$9,442
$18,178	$8,354	$10,983	$0	$5,598	$843	$0
0	0	0	0	0	0	0
0	9,137	0	0	8,017	0	0
0	0	0	0	0	0	0
0	11,473	22,545	0	0	0	8,155
0	5,255	767	0	11,009	0	518
18,178	34,219	34,295	0	24,624	843	8,673
0	0	0	0	0	0	0
0	1,662	23,036	0	0	0	0
0	1,662	23,036	0	0	0	0
0	0	0	0	0	0	0
0	23,487	0	41,606	5,012,771	180,329	769
0	0	(31,507)	0	0	0	0
0	23,487	(31,507)	41,606	5,012,771	180,329	769
$18,178	$59,368	$25,824	$41,606	$5,037,395	$181,172	$9,442

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2013

	ADAMH Board	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
Assets					
Equity in Pooled Cash and Cash Equivalents	$5,042,022	$586,214	$56,077	$0	$0
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	69,798
Intergovernmental Receivable	182,778	0	0	0	112,909
Interfund Receivable	19,182	0	0	0	86,497
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Total Assets	$5,243,982	$586,214	$56,077	$0	$269,204
Liabilities					
Accounts Payable	$49	$27,504	$4,607	$1,481	$60,432
Contracts Payable	109,707	0	0	0	0
Accrued Wages and Benefits	7,800	0	0	0	23,573
Matured Compensated Absences Payable	42,926	0	0	0	0
Interfund Payable	0	0	0	24,178	261,144
Intergovernmental Payable	4,590	2,453	0	2,383	14,747
Total Liabilities	165,072	29,957	4,607	28,042	359,896
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	0	0	0	0	41,660
Total Deferred Inflows of Resources	0	0	0	0	41,660
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	5,078,910	556,257	51,470	0	0
Unassigned (Deficit)	0	0	0	(28,042)	(132,352)
Total Fund Balances (Deficit)	5,078,910	556,257	51,470	(28,042)	(132,352)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$5,243,982	$586,214	$56,077	$0	$269,204

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
$421,084	$0	$45,704	$20,601	$26,836,110
0	0	0	0	10,848
0	0	0	0	263,447
0	0	0	0	2,029
0	0	447	0	116,556
0	10,800	0	71,249	3,831,157
0	0	0	0	109,529
0	0	0	0	2,119,675
0	0	0	0	37,404
0	0	0	0	143,141
$421,084	$10,800	$46,151	$91,850	$33,469,896
$0	$289	$1,860	$57,209	$469,353
0	0	0	0	288,801
0	0	0	3,079	204,333
0	0	0	0	42,926
0	9,731	0	0	467,300
0	429	0	2,030	241,623
0	10,449	1,860	62,318	1,714,336
0	0	0	0	2,052,425
0	186	51	0	2,492,307
0	186	51	0	4,544,732
0	0	0	0	263,447
421,084	165	44,240	29,532	27,201,392
0	0	0	0	(254,011)
421,084	165	44,240	29,532	27,210,828
$421,084	$10,800	$46,151	$91,850	$33,469,896

Medina County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement
Revenues					
Property Taxes	$0	$0	$0	$0	$0
Charges for Services	171,093	668,612	0	0	0
Fines and Forfeitures	48,662	0	0	0	0
Intergovernmental	7,634,315	1,872,542	1,032,609	385,957	3,322
Special Assessments	0	0	0	0	0
Interest	11,115	0	0	0	13
Rentals	0	0	0	0	0
Donations	0	0	0	0	0
Other	240,058	5,569	325	10,864	11,616
Total Revenues	8,105,243	2,546,723	1,032,934	396,821	14,951
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	2,712,070	0	0	0
Public Safety	0	0	0	0	0
Public Works	7,310,796	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	1,219,445	0	0
Economic Development and Assistance	0	0	0	422,134	10,606
Debt Service:					
Principal Retirement	19,399	0	0	0	0
Total Expenditures	7,330,195	2,712,070	1,219,445	422,134	10,606
Excess of Revenues Over (Under) Expenditures	775,048	(165,347)	(186,511)	(25,313)	4,345
Other Financing Sources					
Transfers In	0	0	50,000	0	0
Net Change in Fund Balances	775,048	(165,347)	(136,511)	(25,313)	4,345
Fund Balance (Deficit) Beginning of Year	5,158,134	226,263	615,992	(34,697)	9,237
Fund Balances (Deficit) End of Year	$5,933,182	$60,916	$479,481	($60,010)	$13,582

Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security	Demolition	Ditch Maintenance
$0	$0	$0	$777,920	$0	$0	$0
0	0	223,733	0	648,454	0	0
0	0	0	0	0	0	0
4,482	446,406	0	110,605	0	97,164	0
0	0	0	0	0	0	494,310
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	9,745	0	0	0
0	0	0	13,326	19,938	16,500	0
4,482	446,406	223,733	911,596	668,392	113,664	494,310
0	0	152,792	0	0	0	0
0	0	79,750	0	0	0	0
4,357	401,697	0	0	800,121	0	0
0	0	0	0	0	115,539	92,387
0	0	0	0	0	0	0
0	0	0	1,012,545	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
4,357	401,697	232,542	1,012,545	800,121	115,539	92,387
125	44,709	(8,809)	(100,949)	(131,729)	(1,875)	401,923
0	0	0	0	81,306	0	0
125	44,709	(8,809)	(100,949)	(50,423)	(1,875)	401,923
177	(15,101)	414,752	956,988	722,452	(225)	5,261,125
$302	$29,608	$405,943	$856,039	$672,029	($2,100)	$5,663,048

(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, 2013

	Dog and Kennel	DRETAC	Drug Enforcement	Indigent Guardianship	Juvenile Detention Center Donations
Revenues					
Property Taxes	$0	$404,672	$1,353,433	$0	$0
Charges for Services	344,455	0	0	23,085	250
Fines and Forfeitures	22,626	0	0	0	0
Intergovernmental	0	0	478,634	0	0
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Rentals	0	0	0	0	0
Donations	6,121	0	0	0	1,735
Other	9,552	24,703	26,151	0	0
Total Revenues	382,754	429,375	1,858,218	23,085	1,985
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	239,474	0	0	0
Judicial	0	250,131	0	9,420	0
Public Safety	0	0	1,965,869	0	8,933
Public Works	0	0	0	0	0
Health	373,115	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Total Expenditures	373,115	489,605	1,965,869	9,420	8,933
Excess of Revenues Over (Under) Expenditures	9,639	(60,230)	(107,651)	13,665	(6,948)
Other Financing Sources					
Transfers In	0	0	0	0	0
Net Change in Fund Balances	9,639	(60,230)	(107,651)	13,665	(6,948)
Fund Balance (Deficit) Beginning of Year	388,184	455,143	1,131,033	75,556	11,698
Fund Balances (Deficit) End of Year	$397,823	$394,913	$1,023,382	$89,221	$4,750

Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment	Revolving Loan Program	Safe Communities
$0	$0	$0	$0	$0	$0	$0
34,906	0	0	0	2,496,984	1,302	0
0	0	0	0	0	0	0
0	404,427	105,270	17,887	0	0	52,560
0	0	0	0	0	0	0
0	0	0	0	0	(1,476)	0
0	0	0	0	0	0	0
0	14,946	0	0	0	0	0
0	0	2,512	0	4,851	0	0
34,906	419,373	107,782	17,887	2,501,835	(174)	52,560
0	0	0	0	1,088,154	0	0
0	0	0	0	0	0	0
0	0	130,717	0	0	0	50,760
0	0	0	0	0	0	0
0	0	0	0	0	0	0
34,906	706,604	0	0	0	0	0
0	0	0	14,155	0	36,031	0
0	0	0	0	0	0	0
34,906	706,604	130,717	14,155	1,088,154	36,031	50,760
0	(287,231)	(22,935)	3,732	1,413,681	(36,205)	1,800
0	325,355	889	0	0	0	0
0	38,124	(22,046)	3,732	1,413,681	(36,205)	1,800
0	(14,637)	(9,461)	37,874	3,599,090	216,534	(1,031)
$0	$23,487	($31,507)	$41,606	$5,012,771	$180,329	$769

(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, 2013

	ADAMH Board	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
Revenues					
Property Taxes	$0	$0	$0	$0	$0
Charges for Services	0	23,913	0	320,017	775,317
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	3,517,811	774,867	0	0	1,413,793
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Rentals	166,116	0	0	0	0
Donations	0	0	149,089	0	0
Other	45,383	0	0	0	100,426
Total Revenues	3,729,310	798,780	149,089	320,017	2,289,536
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	167,633	0	0
Public Works	0	0	0	0	0
Health	3,615,657	0	0	0	0
Human Services	0	663,958	0	323,222	2,001,073
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Total Expenditures	3,615,657	663,958	167,633	323,222	2,001,073
Excess of Revenues Over (Under) Expenditures	113,653	134,822	(18,544)	(3,205)	288,463
Other Financing Sources					
Transfers In	192,289	0	0	499	70,471
Net Change in Fund Balances	305,942	134,822	(18,544)	(2,706)	358,934
Fund Balance (Deficit) Beginning of Year	4,772,968	421,435	70,014	(25,336)	(491,286)
Fund Balances (Deficit) End of Year	$5,078,910	$556,257	$51,470	($28,042)	($132,352)

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
$0	$0	$0	$0	$2,536,025
0	0	24,633	0	5,756,754
0	0	0	0	71,288
0	54,068	0	877,646	19,284,365
0	0	0	0	494,310
0	0	0	0	9,652
0	0	0	0	166,116
0	0	0	0	181,636
0	0	0	303,907	835,681
0	54,068	24,633	1,181,553	29,335,827
0	0	0	1,222,476	2,702,896
0	0	0	0	3,051,371
0	0	0	0	3,530,087
0	0	0	0	7,518,722
0	0	0	0	3,988,772
256,200	54,088	26,471	0	6,298,512
0	0	0	0	482,926
0	0	0	0	19,399
256,200	54,088	26,471	1,222,476	27,592,685
(256,200)	(20)	(1,838)	(40,923)	1,743,142
0	0	0	0	720,809
(256,200)	(20)	(1,838)	(40,923)	2,463,951
677,284	185	46,078	70,455	24,746,877
$421,084	$165	$44,240	$29,532	$27,210,828

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2013

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	$42,165	$0	$42,165
Intergovernmental Receivable	26,358	0	26,358
Property Taxes Receivable	360,391	0	360,391
Special Assessments Receivable	0	4,801,952	4,801,952
Total Assets	$428,914	$4,801,952	$5,230,866
Liabilities			
Interfund Payable	$0	$461,322	$461,322
Deferred Inflows of Resources			
Property Taxes	349,387	0	349,387
Unavailable Revenue	37,362	4,801,952	4,839,314
Total Deferred Inflows of Resources	386,749	4,801,952	5,188,701
Fund Balances			
Restricted	42,165	0	42,165
Unassigned (Deficit)	0	(461,322)	(461,322)
Total Fund Balances (Deficit)	42,165	(461,322)	(419,157)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$428,914	$4,801,952	$5,230,866

Medina County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2013

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	$625,339	$0	$625,339
Intergovernmental	44,626	0	44,626
Special Assessments	0	478,759	478,759
Total Revenues	669,965	478,759	1,148,724
Expenditures			
Current:			
Debt Service:			
Principal Retirement	528,091	380,453	908,544
Interest and Fiscal Charges	175,264	53,891	229,155
Total Expenditures	703,355	434,344	1,137,699
Net Change in Fund Balances	(33,390)	44,415	11,025
Fund Balances (Deficit) Beginning of Year	75,555	(505,737)	(430,182)
Fund Balances (Deficit) End of Year	$42,165	($461,322)	($419,157)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013

	Achievement Center Construction	County Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	$300,501	$0	$300,501
Liabilities			
Accounts Payable	$0	$7,930	$7,930
Contracts Payable	0	36,800	36,800
Interfund Payable	0	209,084	209,084
Total Liabilities	0	253,814	253,814
Fund Balances			
Assigned	300,501	0	300,501
Unassigned (Deficit)	0	(253,814)	(253,814)
Total Fund Balances (Deficit)	300,501	(253,814)	46,687
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$300,501	$0	$300,501

Medina County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2013

	Achievement Center Construction	County Capital Improvements	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
Revenues					
Charges for Services	$0	$0	$0	$970,782	$970,782
Intergovernmental	0	815,149	1,571,994	0	2,387,143
Interest	0	577	0	0	577
Other	0	74,452	0	0	74,452
Total Revenues	0	890,178	1,571,994	970,782	3,432,954
Expenditures					
Capital Outlay	72,406	952,158	1,571,994	970,782	3,567,340
Excess of Revenues Under Expenditures	(72,406)	(61,980)	0	0	(134,386)
Other Financing Sources					
Transfers In	0	20,000	0	0	20,000
Net Change in Fund Balances	(72,406)	(41,980)	0	0	(114,386)
Fund Balances (Deficit) Beginning of Year	372,907	(211,834)	0	0	161,073
Fund Balances (Deficit) End of Year	$300,501	($253,814)	$0	$0	$46,687

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, 2013

	Self Insurance Healthcare	Workers' Compensation	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	$0	$990,136	$990,136
Liabilities			
Current Liabilities:			
Accounts Payable	2,750	22,109	24,859
Interfund Payable	540,508	0	540,508
Intergovernmental Payable	1,265	0	1,265
Claims Payable	777,865	45,167	823,032
Total Liabilities	1,322,388	67,276	1,389,664
Net Position			
Unrestricted (Deficit)	($1,322,388)	$922,860	($399,528)

Medina County, Ohio

Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2013

	Self Insurance Healthcare	Workers' Compensation	Total
Operating Revenues			
Charges for Services	$10,718,001	$520,800	$11,238,801
Operating Expenses			
Personal Services	76,116	119,110	195,226
Materials and Supplies	0	5,656	5,656
Contractual Services	1,198,706	29,361	1,228,067
Claims	7,547,505	174,577	7,722,082
Other	82,049	118,336	200,385
Total Operating Expenses	8,904,376	447,040	9,351,416
Operating Income	1,813,625	73,760	1,887,385
Net Position (Deficit) Beginning of Year	(3,136,013)	849,100	(2,286,913)
Net Position (Deficit) End of Year	($1,322,388)	$922,860	($399,528)

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2013

	Self Insurance Healthcare	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	$10,039,886	$520,800	$10,560,686
Cash Payments to Suppliers for Goods and Services	(1,208,876)	(36,329)	(1,245,205)
Cash Paid to Employees	(76,116)	(119,110)	(195,226)
Cash Paid for Claims	(8,676,862)	(147,342)	(8,824,204)
Other Operating Cash Payments	(79,299)	(118,336)	(197,635)
Net Increase (Decrease) in Cash and Cash Equivalents	(1,267)	99,683	98,416
Cash and Cash Equivalents Beginning of Year	1,267	890,453	891,720
Cash and Cash Equivalents End of Year	$0	$990,136	$990,136
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities			
Operating Income	$1,813,625	$73,760	$1,887,385
Increase (Decrease) in Liabilities:			
Accounts Payable	(7,420)	(1,312)	(8,732)
Intergovernmental Payable	(2)	0	(2)
Claims Payable	(1,129,357)	27,235	(1,102,122)
Interfund Payable	(678,113)	0	(678,113)
Total Adjustments	(1,814,892)	25,923	(1,788,969)
Net Cash Provided by (Used in) Operating Activities	($1,267)	$99,683	$98,416

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

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

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

(continued)

Other Agency Funds

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

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Beginning Balance 1/1/13	Additions	Deductions	Ending Balance 12/31/13
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	$0	$4,330,042	$4,330,042	$0
Intergovernmental Receivable	1,238,488	1,268,428	1,238,488	1,268,428
Total Assets	$1,238,488	$5,598,470	$5,568,530	$1,268,428
Liabilities				
Intergovernmental Payable	$1,238,488	$5,598,470	$5,568,530	$1,268,428
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	$6,080,730	$238,567,533	$236,897,694	$7,750,569
Property Taxes Receivable	241,906,376	246,939,960	241,906,377	246,939,959
Special Assessment Receivable	8,967,772	8,189,084	8,967,772	8,189,084
Intergovernmental Receivable	2,227,980	1,768,909	2,227,980	1,768,909
Total Assets	$259,182,858	$495,465,486	$489,999,823	$264,648,521
Liabilities				
Intergovernmental Payable	$2,227,980	$1,768,909	$2,227,980	$1,768,909
Undistributed Assets	256,954,878	493,696,577	487,771,843	262,879,612
Total Liabilities	$259,182,858	$495,465,486	$489,999,823	$264,648,521
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	$1,769,024	$4,667,973	$6,086,179	$350,818
Property Taxes Receivable	56,787	73,685	56,787	73,685
Intergovernmental Receivable	1,136,529	839,802	1,136,529	839,802
Total Assets	$2,962,340	$5,581,460	$7,279,495	$1,264,305
Liabilities				
Intergovernmental Payable	$1,136,529	$839,802	$1,136,529	$839,802
Undistributed Assets	1,825,811	4,741,658	6,142,966	424,503
Total Liabilities	$2,962,340	$5,581,460	$7,279,495	$1,264,305
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	$2,294,490	$53,402,444	$53,355,395	$2,341,539
Cash and Cash Equivalents with Fiscal Agents	362	4,260,027	4,260,188	201
Total Assets	$2,294,852	$57,662,471	$57,615,583	$2,341,740
Liabilities				
Deposits Held and Due to Others	$362	$4,260,027	$4,260,188	$201
Undistributed Assets	2,294,490	53,402,444	53,355,395	2,341,539
Total Liabilities	$2,294,852	$57,662,471	$57,615,583	$2,341,740
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	$332,638	$447,899	$410,329	$370,208
Liabilities				
Undistributed Assets	$332,638	$447,899	$410,329	$370,208

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Beginning Balance 1/1/13	Additions	Deductions	Ending Balance 12/31/13
Medina County General Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	$3,834,608	$6,522,924	$5,812,089	$4,545,443
Liabilities				
Undistributed Assets	$3,834,608	$6,522,924	$5,812,089	$4,545,443
Medina County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	$4,247,532	$6,797,608	$7,675,232	$3,369,908
Accrued Interest Receivable	4,001	0	4,001	0
Total Assets	$4,251,533	$6,797,608	$7,679,233	$3,369,908
Liabilities				
Undistributed Assets	$4,251,533	$6,797,608	$7,679,233	$3,369,908
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	$1,312,138	$63,399,364	$63,369,680	$1,341,822
Intergovernmental Receivable	331,367	328,476	331,367	328,476
Total Assets	$1,643,505	$63,727,840	$63,701,047	$1,670,298
Liabilities				
Intergovernmental Payable	$331,367	$328,476	$331,367	$328,476
Payroll Withholdings	1,312,138	63,399,364	63,369,680	1,341,822
Total Liabilities	$1,643,505	$63,727,840	$63,701,047	$1,670,298
Recorder Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	$251,418	$940,837	$994,194	$198,061
Liabilities				
Undistributed Assets	$251,418	$940,837	$994,194	$198,061
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	$20,118	$1,500,383	$1,494,876	$25,625
Liabilities				
Deposits Held and Due to Others	$20,118	$1,500,383	$1,494,876	$25,625
Convention and Visitors Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	$0	$317,365	$317,365	$0
Liabilities				
Undistributed Assets	$0	$317,365	$317,365	$0

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Beginning Balance 1/1/13	Additions	Deductions	Ending Balance 12/31/13
Deferred Assessment				
Assets				
Equity in Pooled Cash and Cash Equivalents	$13,726	$2,700	$0	$16,426
Liabilities				
Undistributed Assets	$13,726	$2,700	$0	$16,426
Drug Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	$286,313	$802,466	$867,835	$220,944
Liabilities				
Undistributed Assets	$286,313	$802,466	$867,835	$220,944
Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	$264,368	$129,370	$167,527	$226,211
Cash and Cash Equivalents in Segregated Accounts	95,888	41,363	2,408	134,843
Total Assets	$360,256	$170,733	$169,935	$361,054
Liabilities				
Undistributed Assets	$360,256	$170,733	$169,935	$361,054
Local Emergency Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	$31,253	$46,344	$26,454	$51,143
Liabilities				
Undistributed Assets	$31,253	$46,344	$26,454	$51,143
Medina County Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	$295,086	$764,067	$823,304	$235,849
Liabilities				
Undistributed Assets	$295,086	$764,067	$823,304	$235,849
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	$0	$635,090	$635,090	$0
Intergovernmental Receivable	45,335	44,368	45,335	44,368
Total Assets	$45,335	$679,458	$680,425	$44,368
Liabilities				
Intergovernmental Payable	$45,335	$679,458	$680,425	$44,368

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2013

	Beginning Balance 1/1/13	Additions	Deductions	Ending Balance 12/31/13
Medina County Soil and Water Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	$35,512	$242,616	$223,730	$54,398
Liabilities				
Undistributed Assets	$35,512	$242,616	$223,730	$54,398
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	$2,173,152	$212,454,578	$212,257,578	$2,370,152
Intergovernmental Receivable	507,178	810,293	507,178	810,293
Total Assets	$2,680,330	$213,264,871	$212,764,756	$3,180,445
Liabilities				
Undistributed Assets	$2,680,330	$213,264,871	$212,764,756	$3,180,445
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	$20,927,498	$541,068,776	$540,894,322	$21,101,952
Cash and Cash Equivalents in Segregated Accounts	2,410,496	54,944,190	54,852,679	2,502,007
Cash and Cash Equivalents with Fiscal Agents	362	4,260,027	4,260,188	201
Property Taxes Receivable	241,963,163	247,013,645	241,963,164	247,013,644
Accrued Interest Receivable	4,001	0	4,001	0
Special Assessments Receivable	8,967,772	8,189,084	8,967,772	8,189,084
Intergovernmental Receivable	5,486,877	5,060,276	5,486,877	5,060,276
Total Assets	$279,760,169	$860,535,998	$856,429,003	$283,867,164
Liabilities				
Intergovernmental Payable	$4,979,699	$9,215,115	$9,944,831	$4,249,983
Deposits Held and Due to Others	20,480	5,760,410	5,755,064	25,826
Payroll Withholdings	1,312,138	63,399,364	63,369,680	1,341,822
Undistributed Assets	273,447,852	782,161,109	777,359,428	278,249,533
Total Liabilities	$279,760,169	$860,535,998	$856,429,003	$283,867,164

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	$9,108,593	$9,108,995	$9,506,671	$397,676
Sales Taxes	10,405,055	10,405,514	10,859,793	454,279
Property Transfer Taxes	1,854,507	1,854,589	1,935,556	80,967
Charges for Services	7,927,954	7,993,827	8,167,824	173,997
Licenses and Permits	8,381	8,381	8,747	366
Fines and Forfeitures	535,060	535,084	558,444	23,360
Intergovernmental	5,330,032	5,386,230	5,282,913	(103,317)
Interest	334,144	334,159	348,806	14,647
Rentals	7,765	7,765	8,104	339
Donations	1,476	1,921	1,748	(173)
Other	1,527,415	1,528,621	1,578,479	49,858
Total Revenues	37,040,382	37,165,086	38,257,085	1,091,999
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	500,122	504,939	503,973	966
Materials and Supplies	4,319	4,356	3,999	357
Contractual Services	397,253	401,041	398,112	2,929
Capital Outlay	9,367	9,457	9,411	46
Other	534,048	539,132	112,443	426,689
Total Commissioners Office	1,445,109	1,458,925	1,027,938	430,987
Printing Services				
Personal Services	48,806	49,276	49,275	1
Materials and Supplies	35,176	35,510	35,508	2
Contractual Services	3,480	3,509	2,933	576
Capital Outlay	2,520	2,543	1,390	1,153
Other	25,914	26,224	1,250	24,974
Total Printing Services	115,896	117,062	90,356	26,706
Microfilming Services				
Materials and Supplies	15,031	15,150	13,390	1,760
Contractual Services	1,486	1,500	869	631
Other	5,609	5,661	3,762	1,899
Total Microfilming Services	22,126	22,311	18,021	4,290
Auditor - General				
Personal Services	465,337	470,999	470,999	0
Materials and Supplies	2,625	2,650	2,650	0
Contractual Services	31,571	31,875	31,875	0
Capital Outlay	2,652	2,678	2,678	0
Other	40,472	40,484	14,746	25,738
Total Auditor - General	$542,657	$548,686	$522,948	$25,738

(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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real				
Contractual Services	$146,192	$147,600	$147,600	$0
Other	8,072	8,150	8,150	0
Total Auditor - Real	154,264	155,750	155,750	0
Auditor - Sealer				
Personal Services	24,621	24,858	24,858	0
Materials and Supplies	322	325	325	0
Contractual Services	2,918	2,945	2,934	11
Total Auditor - Sealer	27,861	28,128	28,117	11
Auditor - Personal Property				
Personal Services	282,430	285,150	280,311	4,839
Materials and Supplies	27,239	27,501	26,258	1,243
Contractual Services	50,317	50,794	46,575	4,219
Capital Outlay	27,247	27,500	24,380	3,120
Total Auditor - Personal Property	387,233	390,945	377,524	13,421
Treasurer				
Personal Services	247,772	250,158	250,157	1
Materials and Supplies	3,286	3,318	3,318	0
Contractual Services	74,380	75,096	75,096	0
Capital Outlay	2,666	2,682	1,606	1,076
Other	2,232	2,253	2,253	0
Total Treasurer	330,336	333,507	332,430	1,077
Prosecuting Attorney				
Personal Services	1,173,385	1,184,686	1,057,426	127,260
Materials and Supplies	5,587	5,639	5,554	85
Contractual Services	17,939	18,079	14,332	3,747
Other	63,621	64,205	62,295	1,910
Total Prosecuting Attorney	1,260,532	1,272,609	1,139,607	133,002
Budget Commission				
Materials and Supplies	$644	$650	$650	$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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Bureau of Inspection (Audit Cost)				
Contractual Services	$89,355	$90,216	$90,216	$0
Planning Services				
Personal Services	145,131	146,529	146,529	0
Materials and Supplies	3,279	3,303	2,607	696
Contractual Services	5,823	5,869	4,980	889
Capital Outlay	505	510	510	0
Other	2,254	2,273	2,016	257
Total Planning Services	156,992	158,484	156,642	1,842
Data Processing Board				
Personal Services	10,021	10,118	9,853	265
Materials and Supplies	14,857	15,000	14,301	699
Contractual Services	22,133	22,331	19,779	2,552
Capital Outlay	9,497	9,554	6,754	2,800
Other	14,780	15,000	3,750	11,250
Total Data Processing Board	71,288	72,003	54,437	17,566
Board of Elections				
Personal Services	504,822	509,684	496,882	12,802
Materials and Supplies	51,796	52,295	52,295	0
Contractual Services	307,491	310,397	310,397	0
Capital Outlay	54,478	55,003	55,003	0
Other	3,561	3,595	3,595	0
Total Board of Elections	922,148	930,974	918,172	12,802
Building and Grounds				
Personal Services	503,751	508,603	508,602	1
Materials and Supplies	108,006	108,996	106,741	2,255
Contractual Services	1,243,626	1,255,313	1,247,111	8,202
Capital Outlay	338	341	297	44
Other	8,031	8,094	6,630	1,464
Total Building and Grounds	1,863,752	1,881,347	1,869,381	11,966
Garage Services				
Materials and Supplies	22,559	22,755	22,710	45
Contractual Services	222,083	230,081	225,732	4,349
Other	29,636	30,067	29,450	617
Total Garage Services	$274,278	$282,903	$277,892	$5,011

(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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder				
Personal Services	$243,083	$245,424	$226,110	$19,314
Materials and Supplies	13,298	13,403	11,916	1,487
Contractual Services	8,462	8,523	5,800	2,723
Capital Outlay	3,638	3,667	3,162	505
Other	3,962	4,000	3,947	53
Total Recorder	272,443	275,017	250,935	24,082
Total General Government - Legislative and Executive	7,936,914	8,019,517	7,311,016	708,501
General Government - Judicial				
Court of Appeals				
Contractual Services	16,838	17,000	17,000	0
Other	37,034	37,391	37,391	0
Total Court of Appeals	53,872	54,391	54,391	0
NOACA				
Other	58,074	58,633	58,633	0
Common Pleas Court				
Personal Services	1,236,926	1,248,839	1,217,479	31,360
Materials and Supplies	18,587	18,736	15,816	2,920
Contractual Services	829,760	837,405	788,047	49,358
Capital Outlay	18,902	19,042	17,789	1,253
Other	17,490	17,636	12,881	4,755
Total Common Pleas Court	2,121,665	2,141,658	2,052,012	89,646
Jury Commission				
Personal Services	367,301	370,839	366,954	3,885
Materials and Supplies	4,877	4,910	4,857	53
Contractual Services	6,252	6,305	5,858	447
Capital Outlay	3,913	3,937	3,635	302
Other	7,374	7,441	7,259	182
Total Jury Commission	$389,717	$393,432	$388,563	$4,869

(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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	$760,450	$767,774	$731,859	$35,915
Materials and Supplies	14,203	14,322	14,041	281
Contractual Services	206,076	217,073	184,426	32,647
Capital Outlay	6,883	6,926	6,210	716
Other	5,270	5,318	5,292	26
Total Juvenile Court	992,882	1,011,413	941,828	69,585
Probate Court				
Personal Services	432,018	436,179	409,106	27,073
Materials and Supplies	9,570	9,637	7,460	2,177
Contractual Services	58,960	59,451	45,955	13,496
Capital Outlay	6,117	6,150	4,740	1,410
Other	22,513	22,647	22,167	480
Total Probate Court	529,178	534,064	489,428	44,636
Clerk of Courts				
Personal Services	1,423,057	1,436,763	1,382,315	54,448
Materials and Supplies	71,388	71,944	57,318	14,626
Contractual Services	208,217	210,039	187,554	22,485
Capital Outlay	102,473	103,440	1,969	101,471
Other	44,448	44,827	40,464	4,363
Total Clerk of Courts	1,849,583	1,867,013	1,669,620	197,393
Wadsworth Municipal Court				
Personal Services	112,189	113,221	108,233	4,988
Contractual Services	53,125	53,603	49,660	3,943
Total Wadsworth Municipal Court	165,314	166,824	157,893	8,931
Medina Municipal Court				
Personal Services	224,264	225,876	208,339	17,537
Contractual Services	125,236	126,059	105,845	20,214
Total Medina Municipal Court	349,500	351,935	314,184	37,751
Total General Government - Judicial	6,509,785	6,579,363	6,126,552	452,811
Public Safety				
Adult Probation				
Personal Services	$520,756	$525,771	$525,771	$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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Detention Home				
Personal Services	$1,053,664	$1,063,812	$978,286	$85,526
Materials and Supplies	29,020	29,284	29,284	0
Contractual Services	292,076	294,677	280,875	13,802
Capital Outlay	27,003	27,233	26,964	269
Other	45,151	45,513	39,513	6,000
Total Juvenile Detention Home	1,446,914	1,460,519	1,354,922	105,597
Coroner				
Personal Services	90,201	91,070	80,527	10,543
Materials and Supplies	137	138	100	38
Contractual Services	88,218	88,957	76,718	12,239
Other	4,456	4,492	3,800	692
Total Coroner	183,012	184,657	161,145	23,512
Sheriff				
Personal Services	7,654,014	7,757,642	7,670,281	87,361
Materials and Supplies	88,090	88,907	88,695	212
Contractual Services	1,676,841	1,692,318	1,676,386	15,932
Capital Outlay	44,397	45,966	42,935	3,031
Other	185,724	242,600	188,889	53,711
Total Sheriff	9,649,066	9,827,433	9,667,186	160,247
Building Regulations				
Personal Services	490,616	495,341	495,341	0
Materials and Supplies	3,144	3,168	2,839	329
Contractual Services	67,312	67,957	67,655	302
Capital Outlay	2,676	2,699	2,439	260
Other	1,417	1,430	1,350	80
Total Building Regulations	565,165	570,595	569,624	971
Total Public Safety	12,364,913	12,568,975	12,278,648	290,327
Public Works				
County Engineer Office				
Personal Services	362,358	365,848	364,979	869
Health				
Health Programs				
Materials and Supplies	14,347	14,481	14,025	456
Contractual Services	3,500	3,548	2,793	755
Total Health	$17,847	$18,029	$16,818	$1,211

(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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services				
County Home				
Personal Services	$744,864	$752,026	$730,397	$21,629
Materials and Supplies	88,365	89,176	86,706	2,470
Contractual Services	73,850	74,533	71,801	2,732
Other	31,914	32,204	10,865	21,339
Total County Home	938,993	947,939	899,769	48,170
Soldiers Relief				
Personal Services	286,243	289,000	265,851	23,149
Materials and Supplies	6,901	6,958	6,455	503
Contractual Services	1,038,179	1,046,574	738,970	307,604
Capital Outlay	17,723	17,857	16,580	1,277
Other	21,508	22,604	16,897	5,707
Total Soldiers Relief	1,370,554	1,382,993	1,044,753	338,240
Human Service Center				
Contractual Services	22,802	22,969	22,732	237
Child Welfare Board				
Contractual Services	5,882	5,882	5,867	15
Crippled Children				
Other	498,661	506,071	346,363	159,708
Job and Family Services				
Contractual Services	25,545	42,500	23,750	18,750
First Stop				
Personal Services	14,780	15,000	13,053	1,947
Materials and Supplies	423	427	19	408
Contractual Services	61,839	62,699	56,374	6,325
Total First Stop	77,042	78,126	69,446	8,680
Total Human Services	2,939,479	2,986,480	2,412,680	573,800
Economic Development and Assistance				
Economic Development				
Contractual Services	24,762	25,000	25,000	0
Other	54,515	55,040	55,040	0
Total Economic Development and Assistance	79,277	80,040	80,040	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	5,246,672	5,305,637	5,212,317	93,320
PERS - County Share	2,832,169	2,863,396	2,840,761	22,635
Unemployment	16,960	17,123	17,123	0
Total Employee Fringe Benefits	$8,095,801	$8,186,156	$8,070,201	$115,955

(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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Intergovernmental				
Medina County Agriculture Society				
Contractual Service	$2,575	$2,600	$2,600	$0
Grants in Aid	292,432	295,245	294,853	392
Total Intergovernmental	295,007	297,845	297,453	392
Total Expenditures	38,601,381	39,102,253	36,958,387	2,143,866
Excess of Revenues Over (Under) Expenditures	(1,560,999)	(1,937,167)	1,298,698	3,235,865
Other Financing Sources (Uses)				
Transfers In	56,747	90,543	0	(90,543)
Transfers Out	(1,881,641)	(1,899,642)	(2,058,579)	(158,937)
Total Other Financing Sources (Uses)	(1,824,894)	(1,809,099)	(2,058,579)	(249,480)
Net Change in Fund Balance	(3,385,893)	(3,746,266)	(759,881)	2,986,385
Fund Balance Beginning of Year	5,320,636	5,320,636	5,320,636	0
Prior Year Encumbrances Appropriated	666,045	666,045	666,045	0
Fund Balance End of Year	$2,600,788	$2,240,415	$5,226,800	$2,986,385

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	$12,262,732	$12,365,355	$15,179,614	$2,814,259
Sales Taxes	10,134	10,218	12,544	2,326
Charges for Services	19,750	19,915	24,448	4,533
Intergovernmental	6,078,126	6,128,992	7,523,903	1,394,911
Interest	204	206	253	47
Donations	8,676	8,749	10,740	1,991
Other	4,673	4,712	5,785	1,073
Total Revenues	18,384,295	18,538,147	22,757,287	4,219,140
Expenditures				
Current:				
Health				
Program for Developmental Disabilities				
Personal Services	9,847,019	10,076,676	9,855,274	221,402
Materials and Supplies	278,861	284,419	241,135	43,284
Contractual Services	5,516,501	5,639,206	5,523,767	115,439
Capital Outlay	330,569	335,891	252,861	83,030
Other	199,470	203,888	141,549	62,339
Total Health	16,172,420	16,540,080	16,014,586	525,494
Employee Fringe Benefits				
Program for Developmental Disabilities				
Fringe Benefits	2,546,727	2,606,128	2,370,926	235,202
PERS - County Share	1,231,611	1,260,338	1,219,882	40,456
Unemployment	19,544	20,000	815	19,185
Total Employee Fringe Benefits	3,797,882	3,886,466	3,591,623	294,843
Total Expenditures	19,970,302	20,426,546	19,606,209	820,337
Excess of Revenues Over (Under) Expenditures	(1,586,007)	(1,888,399)	3,151,078	5,039,477
Other Financing Uses				
Transfers Out	(513,109)	(561,681)	0	561,681
Net Change in Fund Balance	(2,099,116)	(2,450,080)	3,151,078	5,601,158
Fund Balance Beginning of Year	11,520,120	11,520,120	11,520,120	0
Prior Year Encumbrances Appropriated	409,655	409,655	409,655	0
Fund Balance End of Year	$9,830,659	$9,479,695	$15,080,853	$5,601,158

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Budget	Actual	
Revenues				
Sales Taxes	$10,365,000	$10,365,000	$10,827,808	$462,808
Expenditures				
Current:				
General Government - Legislative and Executive				
School Sales Tax				
Intergovernmental	10,927,000	10,927,000	10,669,517	257,483
Net Change in Fund Balance	(562,000)	(562,000)	158,291	720,291
Fund Balance Beginning of Year	2,592,446	2,592,446	2,592,446	0
Fund Balance End of Year	$2,030,446	$2,030,446	$2,750,737	$720,291

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	$4,982,351	$5,168,259	$4,692,648	($475,611)
Donations	17,864	18,530	16,825	(1,705)
Other	110,483	114,606	104,059	(10,547)
Total Revenues	5,110,698	5,301,395	4,813,532	(487,863)
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,359,151	2,494,981	2,429,639	65,342
Materials and Supplies	105,135	109,653	107,049	2,604
Contractual Services	1,494,389	1,556,804	1,442,129	114,675
Capital Outlay	68,726	70,609	65,649	4,960
Other	44,339	45,945	34,399	11,546
Total Public Assistance	4,071,740	4,277,992	4,078,865	199,127
Social Services				
Contractual Services	1,519,496	1,582,135	1,065,573	516,562
Other	90,860	94,557	55,616	38,941
Total Social Services	1,610,356	1,676,692	1,121,189	555,503
Total Human Services	5,682,096	5,954,684	5,200,054	754,630
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	727,189	759,503	685,952	73,551
PERS - County Share	427,883	446,897	434,438	12,459
Unemployment	957	1,000	137	863
Total Employee Fringe Benefits	1,156,029	1,207,400	1,120,527	86,873
Total Expenditures	6,838,125	7,162,084	6,320,581	841,503
Excess of Revenues Under Expenditures	(1,727,427)	(1,860,689)	(1,507,049)	353,640
Other Financing Sources (Uses)				
Transfers In	1,442,183	1,522,022	1,317,770	(204,252)
Transfers Out	(3,830)	(4,000)	0	4,000
Total Other Financing Sources (Uses)	1,438,353	1,518,022	1,317,770	(200,252)
Net Change in Fund Balance	(289,074)	(342,667)	(189,279)	153,388
Fund Balance Beginning of Year	1,950,152	1,950,152	1,950,152	0
Prior Year Encumbrances Appropriated	245,417	245,417	245,417	0
Fund Balance End of Year	$1,906,495	$1,852,902	$2,006,290	$153,388

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	$13,742,255	$13,742,765	$14,134,992	$392,227
Tap In Fees	4,091,621	4,091,621	4,079,451	(12,170)
Intergovernmental	145,114	145,119	149,225	4,106
Other	77,215	39,260	37,955	(1,305)
Total Revenues	18,056,205	18,018,765	18,401,623	382,858
Expenses				
Personal Services	6,948,585	7,236,000	6,942,714	293,286
Materials and Supplies	1,408,761	1,465,362	1,373,022	92,340
Contractual Services	4,637,560	4,803,610	3,656,149	1,147,461
Capital Outlay	609,170	635,385	328,528	306,857
Other	1,006,381	1,140,100	344,397	795,703
Debt Service:				
Principal	5,285,582	5,285,582	5,160,264	125,318
Interest and Fiscal Charges	1,980,178	1,980,178	1,833,914	146,264
Total Expenses	21,876,217	22,546,217	19,638,988	2,907,229
Net Change in Fund Equity	(3,820,012)	(4,527,452)	(1,237,365)	3,290,087
Fund Equity Beginning of Year	8,512,950	8,512,950	8,512,950	0
Prior Year Encumbrances Appropriated	2,843,985	2,843,985	2,843,985	0
Fund Equity End of Year	$7,536,923	$6,829,483	$10,119,570	$3,290,087

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	$8,938,125	$8,938,125	$7,481,971	($1,456,154)
Tap In Fees	786,561	786,561	774,591	(11,970)
Other	200,553	200,553	196,465	(4,088)
OWDA Loan Issued	148,041	148,041	301,831	153,790
Total Revenues	10,073,280	10,073,280	8,754,858	(1,318,422)
Expenses				
Personal Services	841,013	841,500	829,610	11,890
Materials and Supplies	453,324	453,573	416,049	37,524
Contractual Services	3,103,001	3,104,701	2,668,409	436,292
Capital Outlay	178,277	178,318	140,071	38,247
Other	1,219,382	1,222,066	208,990	1,013,076
Debt Service:				
Principal Retirement	4,750,969	4,750,969	4,614,183	136,786
Interest and Fiscal Charges	2,952,157	2,952,157	2,811,726	140,431
Total Expenses	13,498,123	13,503,284	11,689,038	1,814,246
Net Change in Fund Equity	(3,424,843)	(3,430,004)	(2,934,180)	495,824
Fund Deficit Beginning of Year	(2,332,066)	(2,332,066)	(2,332,066)	0
Prior Year Encumbrances Appropriated	2,564,846	2,564,846	2,564,846	0
Fund Deficit End of Year	($3,192,063)	($3,197,224)	($2,701,400)	$495,824

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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	$8,603,763	$8,603,763	$8,194,390	($409,373)
Expenses				
Personal Services	310,422	314,000	309,874	4,126
Materials and Supplies	34,370	34,757	19,239	15,518
Contractual Services	6,813,795	6,888,653	6,620,518	268,135
Capital Outlay	229,519	231,855	32,291	199,564
Other	225,997	244,838	138,585	106,253
Debt Service:				
Principal Retirement	1,435,735	1,435,735	1,435,596	139
Interest and Fiscal Charges	168,290	168,290	167,979	311
Total Expenses	9,218,128	9,318,128	8,724,082	594,046
Net Change in Fund Equity	(614,365)	(714,365)	(529,692)	184,673
Fund Equity Beginning of Year	684,737	684,737	684,737	0
Prior Year Encumbrances Appropriated	891,678	891,678	891,678	0
Fund Equity End of Year	$962,050	$862,050	$1,046,723	$184,673

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$226,439	$224,260	($2,179)
Fines and Forfeitures	48,226	47,762	(464)
Intergovernmental	7,651,855	7,578,219	(73,636)
Interest	20,532	20,334	(198)
Other	238,503	236,208	(2,295)
Total Revenues	8,185,555	8,106,783	(78,772)
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	1,199,500	677,644	521,856
Materials and Supplies	39,273	11,296	27,977
Contractual Services	77,810	29,096	48,714
Capital Outlay	14,000	11,000	3,000
Other	7,371	2,849	4,522
Total Engineer - Administration	1,337,954	731,885	606,069
Engineer - Road			
Personal Services	1,800,000	1,395,878	404,122
Materials and Supplies	1,675,211	1,159,255	515,956
Contractual Services	4,081,674	2,597,271	1,484,403
Capital Outlay	256,751	222,249	34,502
Other	70,669	31,037	39,632
Total Engineer - Road	7,884,305	5,405,690	2,478,615
Engineer - Bridges and Culverts			
Personal Services	540,000	419,209	120,791
Materials and Supplies	281,898	80,000	201,898
Contractual Services	677,965	478,717	199,248
Capital Outlay	30,000	7,500	22,500
Other	5,000	1,250	3,750
Total Engineer - Bridges and Culverts	1,534,863	986,676	548,187
Total Public Works	$10,757,122	$7,124,251	$3,632,871

(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, 2013

	Final	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	$239,000	$118,906	$120,094
PERS - County Share	167,650	94,870	72,780
Total Engineer - Administration	406,650	213,776	192,874
Engineer - Road			
Fringe Benefits	520,850	386,207	134,643
PERS - County Share	252,000	191,528	60,472
Unemployment	6,150	6,150	0
Total Engineer - Road	779,000	583,885	195,115
Engineer - Bridges and Culverts			
Fringe Benefits	16,700	8,962	7,738
PERS - County Share	75,500	58,689	16,811
Total Engineer - Bridges and Culverts	92,200	67,651	24,549
Total Employee Fringe Benefits	1,277,850	865,312	412,538
Debt Service:			
Principal Retirement	19,399	19,399	0
Total Expenditures	12,054,371	8,008,962	4,045,409
Net Change in Fund Balance	(3,868,816)	97,821	3,966,637
Fund Balance Beginning of Year	3,470,359	3,470,359	0
Prior Year Encumbrances Appropriated	549,371	549,371	0
Fund Balance End of Year	$150,914	$4,117,551	$3,966,637

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$676,168	$668,612	($7,556)
Intergovernmental	1,893,702	1,872,542	(21,160)
Other	5,632	5,569	(63)
Total Revenues	2,575,502	2,546,723	(28,779)
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,236,165	1,236,163	2
Materials and Supplies	42,732	38,324	4,408
Contractual Services	955,527	886,123	69,404
Capital Outlay	50,000	46,685	3,315
Other	63,029	61,005	2,024
Total General Government - Judicial	2,347,453	2,268,300	79,153
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	297,221	281,317	15,904
PERS - County Share	175,732	172,936	2,796
Total Employee Fringe Benefits	472,953	454,253	18,700
Total Expenditures	2,820,406	2,722,553	97,853
Net Change in Fund Balance	(244,904)	(175,830)	69,074
Fund Balance Beginning of Year	246,108	246,108	0
Prior Year Encumbrances Appropriated	19,453	19,453	0
Fund Balance End of Year	$20,657	$89,731	$69,074

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$1,057,116	$1,032,609	($24,507)
Other	333	325	(8)
Total Revenues	1,057,449	1,032,934	(24,515)
Expenditures			
Current:			
Human Services			
Children's Services Board			
Contractual Services	1,399,427	1,139,754	259,673
Other	74,762	64,729	10,033
Total Expenditures	1,474,189	1,204,483	269,706
Excess of Revenues Under Expenditures	(416,740)	(171,549)	245,191
Other Financing Sources			
Transfers In	51,187	50,000	(1,187)
Net Change in Fund Balance	(365,553)	(121,549)	244,004
Fund Balance Beginning of Year	622,400	622,400	0
Prior Year Encumbrances Appropriated	21,189	21,189	0
Fund Balance End of Year	$278,036	$522,040	$244,004

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$717,945	$432,144	($285,801)
Other	18,049	10,864	(7,185)
Total Revenues	735,994	443,008	(292,986)
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	16,327	8,167	8,160
Contractual Services	615,460	409,507	205,953
Capital Outlay	203	0	203
Other	24,630	18,151	6,479
Total Economic Development and Assistance	656,620	435,825	220,795
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	2,061	1,020	1,041
PERS - County Share	2,413	1,143	1,270
Total Employee Fringe Benefits	4,474	2,163	2,311
Total Expenditures	661,094	437,988	223,106
Net Change in Fund Balance	74,900	5,020	(69,880)
Fund Deficit Beginning of Year	(112,531)	(112,531)	0
Prior Year Encumbrances Appropriated	45,210	45,210	0
Fund Balance (Deficit) End of Year	$7,579	($62,301)	($69,880)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$12,329	$5,452	($6,877)
Interest	29	13	(16)
Other	26,269	11,616	(14,653)
Total Revenues	38,627	17,081	(21,546)
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Contractual Services	1,950	0	1,950
Other	10,606	10,606	0
Total Expenditures	12,556	10,606	1,950
Net Change in Fund Balance	26,071	6,475	(19,596)
Fund Balance Beginning of Year	7,107	7,107	0
Fund Balance End of Year	$33,178	$13,582	($19,596)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$50,306	$4,238	($46,068)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Personal Services	10,000	3,233	6,767
Contractual Services	556	462	94
Total Public Safety	10,556	3,695	6,861
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	245	77	168
PERS - County Share	1,810	585	1,225
Total Employee Fringe Benefits	2,055	662	1,393
Total Expenditures	12,611	4,357	8,254
Net Change in Fund Balance	37,695	(119)	(37,814)
Fund Deficit Beginning of Year	(170)	(170)	0
Fund Balance (Deficit) End of Year	$37,525	($289)	($37,814)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$916,997	$473,166	($443,831)
Expenditures			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	200,090	135,695	64,395
Contractual Services	471,682	136,030	335,652
Other	171,816	114,034	57,782
Total Public Safety	843,588	385,759	457,829
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	37,816	28,059	9,757
PERS - County Share	27,584	18,717	8,867
Total Employee Fringe Benefits	65,400	46,776	18,624
Total Expenditures	908,988	432,535	476,453
Net Change in Fund Balance	8,009	40,631	32,622
Fund Deficit Beginning of Year	(58,903)	(58,903)	0
Prior Year Encumbrances Appropriated	50,897	50,897	0
Fund Balance End of Year	$3	$32,625	$32,622

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$201,943	$221,002	$19,059
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	65,000	41,689	23,311
Contractual Services	1,000	550	450
Capital Outlay	151,943	53,236	98,707
Other	76,934	59,450	17,484
Total General Government - Legislative and Executive	294,877	154,925	139,952
General Government - Judicial			
Clerk of Courts			
Capital Outlay	75,954	36,003	39,951
Other	47,796	40,936	6,860
Total Clerk of Courts	123,750	76,939	46,811
Juvenile Court			
Capital Outlay	6,942	4,000	2,942
Other	17,010	17,000	10
Total Juvenile Court	23,952	21,000	2,952
Probate Court			
Capital Outlay	5,600	4,000	1,600
Other	20,080	20,000	80
Total Probate Court	25,680	24,000	1,680
Total General Government - Judicial	173,382	121,939	51,443
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	10,400	6,181	4,219
PERS - County Share	9,100	5,836	3,264
Total Employee Fringe Benefits	19,500	12,017	7,483
Total Expenditures	487,759	288,881	198,878
Net Change in Fund Balance	(285,816)	(67,879)	217,937
Fund Balance Beginning of Year	382,339	382,339	0
Prior Year Encumbrances Appropriated	29,259	29,259	0
Fund Balance End of Year	$125,782	$343,719	$217,937

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	$769,304	$777,920	$8,616
Intergovernmental	109,380	110,605	1,225
Donations	9,637	9,745	108
Other	13,178	13,326	148
Total Revenues	901,499	911,596	10,097
Expenditures			
Current:			
Human Services			
County Home			
Personal Services	35,000	29,259	5,741
Contractual Services	1,006,000	932,142	73,858
Capital Outlay	104,503	8,294	96,209
Other	44,020	36,708	7,312
Total Human Services	1,189,523	1,006,403	183,120
Employee Fringe Benefits			
County History Project			
Fringe Benefits	11,658	11,124	534
PERS - County Share	4,900	4,096	804
Total Employee Fringe Benefits	16,558	15,220	1,338
Total Expenditures	1,206,081	1,021,623	184,458
Net Change in Fund Balance	(304,582)	(110,027)	194,555
Fund Balance Beginning of Year	875,104	875,104	0
Prior Year Encumbrances Appropriated	82,958	82,958	0
Fund Balance End of Year	$653,480	$848,035	$194,555

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$806,097	$624,476	($181,621)
Other	25,737	19,938	(5,799)
Total Revenues	831,834	644,414	(187,420)
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	271,235	254,862	16,373
Materials and Supplies	24,411	19,649	4,762
Contractual Services	428,478	245,460	183,018
Capital Outlay	146,886	84,703	62,183
Other	215,768	164,954	50,814
Total Public Safety	1,086,778	769,628	317,150
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	44,080	38,228	5,852
PERS - County Share	40,852	38,533	2,319
Total Employee Fringe Benefits	84,932	76,761	8,171
Total Expenditures	1,171,710	846,389	325,321
Excess of Revenues Under Expenditures	(339,876)	(201,975)	137,901
Other Financing Sources			
Transfers In	104,953	81,306	(23,647)
Net Change in Fund Balance	(234,923)	(120,669)	114,254
Fund Balance Beginning of Year	647,179	647,179	0
Prior Year Encumbrances Appropriated	94,329	94,329	0
Fund Balance End of Year	$506,585	$620,839	$114,254

Medina County, Ohio

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Demolition Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$438,852	$94,164	($344,688)
Other	76,898	16,500	(60,398)
Total Revenues	515,750	110,664	(405,086)
Expenditures			
Current:			
Public Works			
Demolition Program			
Personal Services	10,000	3,851	6,149
Contractual Services	490,525	443,096	47,429
Other	13,355	135	13,220
Total Public Works	513,880	447,082	66,798
Employee Fringe Benefits			
Demolition			
Fringe Benefits	245	94	151
PERS - County Share	1,400	539	861
Total Employee Fringe Benefits	1,645	633	1,012
Total Expenditures	515,525	447,715	67,810
Net Change in Fund Balance	225	(337,051)	(337,276)
Fund Deficit Beginning of Year	(225)	(225)	0
Fund Balance (Deficit) End of Year	$0	($337,276)	($337,276)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	$530,000	$494,293	($35,707)
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	5,215,759	104,750	5,111,009
Net Change in Fund Balance	(4,685,759)	389,543	5,075,302
Fund Balance Beginning of Year	5,245,367	5,245,367	0
Prior Year Encumbrances Appropriated	15,759	15,759	0
Fund Balance End of Year	$575,367	$5,650,669	$5,075,302

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$340,204	$344,455	$4,251
Fines and Forfeitures	22,316	22,595	279
Donations	6,045	6,121	76
Other	9,434	9,552	118
Total Revenues	377,999	382,723	4,724
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	195,026	194,178	848
Materials and Supplies	25,495	24,369	1,126
Contractual Services	75,122	63,338	11,784
Capital Outlay	2,125	1,125	1,000
Other	28,477	8,535	19,942
Total Health	326,245	291,545	34,700
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	66,492	65,962	530
PERS - County Share	25,627	23,584	2,043
Unemployment	504	503	1
Total Employee Fringe Benefits	92,623	90,049	2,574
Total Expenditures	418,868	381,594	37,274
Net Change in Fund Balance	(40,869)	1,129	41,998
Fund Balance Beginning of Year	378,743	378,743	0
Prior Year Encumbrances Appropriated	19,048	19,048	0
Fund Balance End of Year	$356,922	$398,920	$41,998

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	$441,216	$404,672	($36,544)
Other	26,934	24,703	(2,231)
Total Revenues	468,150	429,375	(38,775)
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	170,000	164,265	5,735
Materials and Supplies	5,977	3,374	2,603
Contractual Services	26,034	21,778	4,256
Capital Outlay	3,920	300	3,620
Other	6,427	2,160	4,267
Total General Government - Legislative and Executive	212,358	191,877	20,481
General Government - Judicial			
DRETAC Prosecutor			
Personal Services	214,000	144,343	69,657
Materials and Supplies	5,498	4,851	647
Contractual Services	21,058	16,836	4,222
Capital Outlay	29,600	15,001	14,599
Other	41,587	38,442	3,145
Total General Government - Judicial	311,743	219,473	92,270
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	36,545	35,694	851
PERS - County Share	23,800	22,031	1,769
Total DRETAC Treasurer	60,345	57,725	2,620
DRETAC Prosecutor			
Fringe Benefits	51,931	26,169	25,762
PERS - County Share	29,960	18,568	11,392
Unemployment	2,322	0	2,322
Total DRETAC Prosecutor	84,213	44,737	39,476
Total Employee Fringe Benefits	144,558	102,462	42,096
Total Expenditures	668,659	513,812	154,847
Net Change in Fund Balance	(200,509)	(84,437)	116,072
Fund Balance Beginning of Year	442,442	442,442	0
Prior Year Encumbrances Appropriated	32,331	32,331	0
Fund Balance End of Year	$274,264	$390,336	$116,072

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	$1,465,274	$1,353,433	($111,841)
Intergovernmental	518,974	479,362	(39,612)
Other	27,101	25,033	(2,068)
Total Revenues	2,011,349	1,857,828	(153,521)
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	344,340	265,049	79,291
Materials and Supplies	1,814	465	1,349
Contractual Services	1,567,651	1,518,410	49,241
Capital Outlay	3,000	1,310	1,690
Other	15,612	13,029	2,583
Total Public Safety	1,932,417	1,798,263	134,154
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	65,858	48,777	17,081
PERS - County Share	29,193	27,761	1,432
Total Employee Fringe Benefits	95,051	76,538	18,513
Total Expenditures	2,027,468	1,874,801	152,667
Net Change in Fund Balance	(16,119)	(16,973)	(854)
Fund Balance Beginning of Year	1,134,288	1,134,288	0
Prior Year Encumbrances Appropriated	777	777	0
Fund Balance End of Year	$1,118,946	$1,118,092	($854)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$38,091	$22,643	($15,448)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	95,957	10,500	85,457
Net Change in Fund Balance	(57,866)	12,143	70,009
Fund Balance Beginning of Year	64,231	64,231	0
Prior Year Encumbrances Appropriated	10,091	10,091	0
Fund Balance End of Year	$16,456	$86,465	$70,009

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$916	$250	($666)
Donations	6,359	1,735	(4,624)
Total Revenues	7,275	1,985	(5,290)
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Other	12,609	8,933	3,676
Net Change in Fund Balance	(5,334)	(6,948)	(1,614)
Fund Balance Beginning of Year	7,038	7,038	0
Prior Year Encumbrances Appropriated	4,660	4,660	0
Fund Balance End of Year	$6,364	$4,750	($1,614)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$50,000	$34,989	($15,011)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	52,898	52,898	0
Net Change in Fund Balance	(2,898)	(17,909)	(15,011)
Fund Balance Beginning of Year	8,667	8,667	0
Prior Year Encumbrances Appropriated	7,898	7,898	0
Fund Balance (Deficit) End of Year	$13,667	($1,344)	($15,011)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$511,343	$396,088	($115,255)
Donations	19,295	14,946	(4,349)
Total Revenues	530,638	411,034	(119,604)
Expenditures			
Current:			
Human Services			
Title III-B			
Personal Services	62,638	56,984	5,654
Materials and Supplies	7,602	6,361	1,241
Contractual Services	89,925	89,098	827
Capital Outlay	1,453	1,415	38
Total Title III-B	161,618	153,858	7,760
Title III-C			
Personal Services	131,713	127,827	3,886
Materials and Supplies	864	281	583
Contractual Services	32,185	27,720	4,465
Capital Outlay	5,000	0	5,000
Other	13,559	13,559	0
Total Title III-C	183,321	169,387	13,934
Donations			
Personal Services	7,250	4,001	3,249
Contractual Services	19,714	16,832	2,882
Capital Outlay	21,822	2,818	19,004
Other	108,180	38,802	69,378
Total Donations	156,966	62,453	94,513
Adult Protective Services			
Personal Services	153,017	143,820	9,197
Material and Supplies	961	850	111
Contractual Services	7,113	6,868	245
Total Adult Protective Services	161,091	151,538	9,553
Passport			
Personal Services	5,416	4,353	1,063
Contractual Services	37,263	35,570	1,693
Total Passport	42,679	39,923	2,756
Home Delivered Meals			
Personal Services	10,970	7,382	3,588
Contractual Services	47,534	46,290	1,244
Total Home Delivered Meals	58,504	53,672	4,832
Total Human Services	$764,179	$630,831	$133,348

(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, 2013

	Final	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Title III-B			
Fringe Benefits	$8,378	$8,074	$304
PERS - County Share	8,769	7,977	792
Total Title III-B	17,147	16,051	1,096
Title III-C			
Fringe Benefits	11,640	11,278	362
PERS - County Share	18,645	17,896	749
Total Title III-C	30,285	29,174	1,111
Donations			
Fringe Benefits	710	614	96
PERS - County Share	1,015	560	455
Total Donations	1,725	1,174	551
Adult Protective Services			
Fringe Benefits	23,842	23,322	520
PERS - County Share	22,011	19,917	2,094
Total Adult Protective Services	45,853	43,239	2,614
Passport			
Fringe Benefits	135	107	28
PERS - County Share	758	609	149
Total Passport	893	716	177
Home Delivered Meals			
Fringe Benefits	276	183	93
PERS - County Share	1,537	1,034	503
Total Home Delivered Meals	1,813	1,217	596
Total Employee Fringe Benefits	97,716	91,571	6,145
Total Expenditures	861,895	722,402	139,493
Excess of Revenues Under Expenditures	(331,257)	(311,368)	19,889
Other Financing Sources			
Transfers In	418,290	325,355	(92,935)
Net Change in Fund Balance	87,033	13,987	(73,046)
Fund Deficit Beginning of Year	(59,544)	(59,544)	0
Prior Year Encumbrances Appropriated	27,612	27,612	0
Fund Balance (Deficit) End of Year	$55,101	($17,945)	($73,046)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$515,647	$137,045	($378,602)
Other	9,452	2,512	(6,940)
Total Revenues	525,099	139,557	(385,542)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	212,482	77,726	134,756
Materials and Supplies	7,051	0	7,051
Contractual Services	184,222	48,657	135,565
Capital Outlay	18,433	8,889	9,544
Total Public Safety	422,188	135,272	286,916
Employee Fringe Benefits			
Sheriff:			
Fringe Benefits	39,762	6,859	32,903
PERS - County Share	31,931	9,710	22,221
Total Employee Fringe Benefits	71,693	16,569	55,124
Total Expenditures	493,881	151,841	342,040
Excess of Revenues Over (Under) Expenditures	31,218	(12,284)	(43,502)
Other Financing Sources			
Transfers In	3,345	889	(2,456)
Net Change in Fund Balance	34,563	(11,395)	(45,958)
Fund Deficit Beginning of Year	(47,855)	(47,855)	0
Prior Year Encumbrances Appropriated	13,292	13,292	0
Fund Balance (Deficit) End of Year	$0	($45,958)	($45,958)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$77,326	$17,887	($59,439)
Expenditures			
Current:			
Economic Development and Assistance			
Port Authority			
Other	67,785	20,764	47,021
Net Change in Fund Balance	9,541	(2,877)	(12,418)
Fund Balance Beginning of Year	35,023	35,023	0
Prior Year Encumbrances Appropriated	3,501	3,501	0
Fund Balance End of Year	$48,065	$35,647	($12,418)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$1,040,978	$2,496,984	$1,456,006
Other	2,022	4,851	2,829
Total Revenues	1,043,000	2,501,835	1,458,835
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	701,110	585,517	115,593
Materials and Supplies	85,490	75,844	9,646
Contractual Services	363,199	203,144	160,055
Capital Outlay	41,294	18,336	22,958
Other	40,785	17,141	23,644
Total General Government - Legislative and Executive	1,231,878	899,982	331,896
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	190,706	153,422	37,284
PERS - County Share	117,160	85,917	31,243
Unemployment	35,000	13,458	21,542
Total Employee Fringe Benefits	342,866	252,797	90,069
Total Expenditures	1,574,744	1,152,779	421,965
Net Change in Fund Balance	(531,744)	1,349,056	1,880,800
Fund Balance Beginning of Year	3,524,615	3,524,615	0
Prior Year Encumbrances Appropriated	105,268	105,268	0
Fund Balance End of Year	$3,098,139	$4,978,939	$1,880,800

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$34,756	$25,790	($8,966)
Interest	243	180	(63)
Total Revenues	34,999	25,970	(9,029)
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Contractual Services	39,947	27,604	12,343
Other	7,584	7,584	0
Total Expenditures	47,531	35,188	12,343
Net Change in Fund Balance	(12,532)	(9,218)	3,314
Fund Balance Beginning of Year	45,220	45,220	0
Fund Balance End of Year	$32,688	$36,002	$3,314

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$99,486	$47,604	($51,882)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	74,070	40,835	33,235
Contractual Services	3,352	1,585	1,767
Total Public Safety	77,422	42,420	35,002
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	1,815	978	837
PERS - County Share	13,413	7,362	6,051
Total Employee Fringe Benefits	15,228	8,340	6,888
Total Expenditures	92,650	50,760	41,890
Net Change in Fund Balance	6,836	(3,156)	(9,992)
Fund Deficit Beginning of Year	(5,517)	(5,517)	0
Fund Balance (Deficit) End of Year	$1,319	($8,673)	($9,992)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$2,610,875	$3,347,996	$737,121
Rentals	146,537	187,909	41,372
Other	20,432	26,201	5,769
Total Revenues	2,777,844	3,562,106	784,262
Expenditures			
Current:			
Health			
ADAMH Board			
Personal Services	355,858	350,807	5,051
Materials and Supplies	34,042	29,705	4,337
Contractual Services	4,270,751	3,323,346	947,405
Capital Outlay	144,250	88,399	55,851
Other	34,515	28,131	6,384
Total Health	4,839,416	3,820,388	1,019,028
Employee Fringe Benefits			
ADAMH Board			
Fringe Benefits	70,595	69,347	1,248
PERS - County Share	49,113	49,113	0
Unemployment	10	0	10
Total Employee Fringe Benefits	119,718	118,460	1,258
Total Expenditures	4,959,134	3,938,848	1,020,286
Excess of Revenues Under Expenditures	(2,181,290)	(376,742)	1,804,548
Other Financing Sources			
Transfers In	192,289	192,289	0
Net Change in Fund Balance	(1,989,001)	(184,453)	1,804,548
Fund Balance Beginning of Year	4,167,677	4,167,677	0
Prior Year Encumbrances Appropriated	824,000	824,000	0
Fund Balance End of Year	$3,002,676	$4,807,224	$1,804,548

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$29,889	$23,827	($6,062)
Intergovernmental	972,006	774,867	(197,139)
Total Revenues	1,001,895	798,694	(203,201)
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	339,450	208,997	130,453
Contractual Services	745,805	466,654	279,151
Capital Outlay	31,712	9,129	22,583
Other	80,915	25,570	55,345
Total Human Services	1,197,882	710,350	487,532
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	96,450	47,186	49,264
PERS - County Share	47,404	29,097	18,307
Total Employee Fringe Benefits	143,854	76,283	67,571
Total Expenditures	1,341,736	786,633	555,103
Excess of Revenues Over (Under) Expenditures	(339,841)	12,061	351,902
Other Financing Sources			
Transfers In	43,958	0	(43,958)
Net Change in Fund Balance	(295,883)	12,061	307,944
Fund Balance Beginning of Year	413,262	413,262	0
Prior Year Encumbrances Appropriated	85,708	85,708	0
Fund Balance End of Year	$203,087	$511,031	$307,944

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	$182,731	$149,089	($33,642)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Other	217,302	182,416	34,886
Net Change in Fund Balance	(34,571)	(33,327)	1,244
Fund Balance Beginning of Year	71,184	71,184	0
Prior Year Encumbrances Appropriated	9,013	9,013	0
Fund Balance End of Year	$45,626	$46,870	$1,244

Medina County, Ohio

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Title VI-D Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$320,017	$320,017	$0
Expenditures			
Current:			
Human Services			
Title VI - D			
Personal Services	244,536	215,800	28,736
Materials and Supplies	5,347	4,449	898
Contractual Services	52,429	41,670	10,759
Capital Outlay	10,000	5,000	5,000
Other	2,220	2,000	220
Total Human Services	314,532	268,919	45,613
Employee Fringe Benefits			
Title VI - D			
Fringe Benefits	64,681	34,741	29,940
PERS - County Share	34,235	30,212	4,023
Total Employee Fringe Benefits	98,916	64,953	33,963
Total Expenditures	413,448	333,872	79,576
Excess of Revenues Under Expenditures	(93,431)	(13,855)	79,576
Other Financing Sources			
Transfers In	118,793	499	(118,294)
Net Change in Fund Balance	25,362	(13,356)	(38,718)
Fund Deficit Beginning of Year	(38,706)	(38,706)	0
Prior Year Encumbrances Appropriated	13,370	13,370	0
Fund Balance (Deficit) End of Year	$26	($38,692)	($38,718)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$1,630,123	$796,493	($833,630)
Intergovernmental	2,785,362	1,360,953	(1,424,409)
Other	28,507	13,929	(14,578)
Total Revenues	4,443,992	2,171,375	(2,272,617)
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	1,060,872	1,045,476	15,396
Materials and Supplies	10,256	7,631	2,625
Contractual Services	1,017,361	962,180	55,181
Capital Outlay	141,472	101,910	39,562
Other	20,556	20,196	360
Total Human Services	2,250,517	2,137,393	113,124
Employee Fringe Benefits			
Transportation			
Fringe Benefits	107,188	101,474	5,714
PERS - County Share	151,608	143,413	8,195
Unemployment	2,332	605	1,727
Total Employee Fringe Benefits	261,128	245,492	15,636
Total Expenditures	2,511,645	2,382,885	128,760
Excess of Revenues Over (Under) Expenditures	1,932,347	(211,510)	(2,143,857)
Other Financing Sources			
Transfers In	170,128	70,471	(99,657)
Net Change in Fund Balance	2,102,475	(141,039)	(2,243,514)
Fund Deficit Beginning of Year	(450,098)	(450,098)	0
Prior Year Encumbrances Appropriated	138,910	138,910	0
Fund Balance (Deficit) End of Year	$1,791,287	($452,227)	($2,243,514)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$501,905	$0	($501,905)
Expenditures			
Current:			
Human Services			
Transportation Improvement			
Other	679,189	257,717	421,472
Net Change in Fund Balance	(177,284)	(257,717)	(80,433)
Fund Balance Beginning of Year	675,379	675,379	0
Prior Year Encumbrances Appropriated	1,905	1,905	0
Fund Balance (Deficit) End of Year	$500,000	$419,567	($80,433)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$103,859	$53,539	($50,320)
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	62,738	37,285	25,453
Materials and Supplies	2,996	1,917	1,079
Contractual Services	6,507	3,672	2,835
Other	10	0	10
Total Human Services	72,251	42,874	29,377
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	12,544	7,008	5,536
PERS - County Share	9,067	5,506	3,561
Total Employee Fringe Benefits	21,611	12,514	9,097
Total Expenditures	93,862	55,388	38,474
Net Change in Fund Balance	9,997	(1,849)	(11,846)
Fund Deficit Beginning of Year	(10,227)	(10,227)	0
Prior Year Encumbrances Appropriated	327	327	0
Fund Balance (Deficit) End of Year	$97	($11,749)	($11,846)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$43,814	$24,237	($19,577)
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	74,296	33,126	41,170
Net Change in Fund Balance	(30,482)	(8,889)	21,593
Fund Balance Beginning of Year	32,263	32,263	0
Prior Year Encumbrances Appropriated	13,815	13,815	0
Fund Balance End of Year	$15,596	$37,189	$21,593

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$1,656,788	$873,343	($783,445)
Other	576,531	303,907	(272,624)
Total Revenues	2,233,319	1,177,250	(1,056,069)
Expenditures			
Current:			
General Government - Legislative and Executive			
Workforce Development			
Personal Services	168,870	115,016	53,854
Materials and Supplies	508	0	508
Contractual Services	1,699,578	1,035,744	663,834
Capital Outlay	3,000	0	3,000
Other	50,331	27,370	22,961
Total General Government - Legislative and Executive	1,922,287	1,178,130	744,157
Employee Fringe Benefits			
Workforce Development			
Fringe Benefits	43,959	30,066	13,893
PERS - County Share	23,642	16,102	7,540
Total Employee Fringe Benefits	67,601	46,168	21,433
Total Expenditures	1,989,888	1,224,298	765,590
Net Change in Fund Balance	243,431	(47,048)	(290,479)
Fund Balance Beginning of Year	63,110	63,110	0
Prior Year Encumbrances Appropriated	3,067	3,067	0
Fund Balance End of Year	$309,608	$19,129	($290,479)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	$656,505	$625,339	($31,166)
Intergovernmental	46,850	44,626	(2,224)
Total Revenues	703,355	669,965	(33,390)
Expenditures			
Current:			
General Government - Legislative and Executive			
Other	10,000	0	10,000
Debt Service:			
Principal Retirement	532,245	532,245	0
Interest and Fiscal Charges	175,413	175,412	1
Total Debt Service	707,658	707,657	1
Total Expenditures	717,658	707,657	10,001
Net Change in Fund Balance	(14,303)	(37,692)	(23,389)
Fund Balance Beginning of Year	71,253	71,253	0
Prior Year Encumbrances Appropriated	4,302	4,302	0
Fund Balance End of Year	$61,252	$37,863	($23,389)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	$578,446	$478,759	($99,687)
Expenditures			
Debt Service:			
Principal Retirement	415,179	415,175	4
Interest and Fiscal Charges	84,530	84,527	3
Total Expenditures	499,709	499,702	7
Net Change in Fund Balance	78,737	(20,943)	(99,680)
Fund Deficit Beginning of Year	(78,592)	(78,592)	0
Fund Balance (Deficit) End of Year	$145	($99,535)	($99,680)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	$0	$0	$0
Expenditures			
Capital Outlay			
Achievement Center Construction			
Contractual Services	108,889	95,906	12,983
Net Change in Fund Balance	(108,889)	(95,906)	12,983
Fund Balance Beginning of Year	367,518	367,518	0
Prior Year Encumbrances Appropriated	5,389	5,389	0
Fund Balance End of Year	$264,018	$277,001	$12,983

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$1,393,416	$815,149	($578,267)
Interest	1,292	756	(536)
Other	127,268	74,452	(52,816)
Total Revenues	1,521,976	890,357	(631,619)
Expenditures			
Capital Outlay			
County Capital Improvements			
Contractual Services	1,151,139	950,850	200,289
Capital Outlay	65,602	65,602	0
Other	1,807	198	1,609
Total Expenditures	1,218,548	1,016,650	201,898
Excess of Revenues Over (Under) Expenditures	303,428	(126,293)	(429,721)
Other Financing Sources (Uses)			
Transfers In	34,188	20,000	(14,188)
Transfers Out	(40,688)	0	40,688
Total Other Financing Sources (Uses)	(6,500)	20,000	26,500
Net Change in Fund Balance	296,928	(106,293)	(403,221)
Fund Deficit Beginning of Year	(220,043)	(220,043)	0
Prior Year Encumbrances Appropriated	8,113	8,113	0
Fund Balance (Deficit) End of Year	$84,998	($318,223)	($403,221)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$1,311,196	$1,571,994	$260,798
Expenditures			
Capital Outlay	1,311,196	1,571,994	(260,798)
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	$0	$0	$0

Medina County, Ohio

Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway ODOT Project
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$970,782	$970,782	$0
Expenditures			
Capital Outlay	970,782	970,782	0
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	$0	$0	$0

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$11,693,623	$10,718,001	($975,622)
Expenses			
Self-Insurance:			
Personal Services	66,384	66,384	0
Contractual Services	1,208,876	1,208,876	0
Claims	9,103,382	8,676,862	426,520
Other	85,309	80,713	4,596
Total Self-Insurance	10,463,951	10,032,835	431,116
Employee Fringe Benefits:			
Fringe Benefits	5,899	4,582	1,317
PERS - County Share	5,151	5,150	1
Total Employee Fringe Benefits	11,050	9,732	1,318
Total Expenses	10,475,001	10,042,567	432,434
Net Change in Fund Equity	1,218,622	675,434	(543,188)
Fund Deficit Beginning of Year	(1,219,934)	(1,219,934)	0
Prior Year Encumbrances Appropriated	1,313	1,313	0
Fund Equity (Deficit) End of Year	$1	($543,187)	($543,188)

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$532,000	$520,800	($11,200)
Expenses			
Workers' Compensation:			
Personal Services	88,491	88,076	415
Materials and Supplies	16,561	6,238	10,323
Contractual Services	71,144	40,379	30,765
Claims	225,000	147,342	77,658
Other	221,623	150,941	70,682
Total Workers' Compensation	622,819	432,976	189,843
Employee Fringe Benefits:			
Finge Benefits	29,477	18,775	10,702
PERS - County Share	12,386	12,259	127
Total Employee Fringe Benefits	41,863	31,034	10,829
Total Expenses	664,682	464,010	200,672
Net Change in Fund Equity	(132,682)	56,790	189,472
Fund Equity Beginning of Year	823,784	823,784	0
Prior Year Encumbrances Appropriated	66,669	66,669	0
Fund Equity End of Year	$757,771	$947,243	$189,472

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STATISTICAL SECTION

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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.

Contents **Page(s)**

Financial Trends **S2-S11**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity **S12-S27**

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity **S28-S34**

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.

Economic and Demographic Information **S35-S37**

These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information **S38-S43**

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.

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)

	2013	2012	2011	2010
Governmental Activities:				
Net Investment in Capital Assets	$52,344,708	$51,616,330	$50,525,639	$53,195,136
Restricted:				
Capital Projects	90,565	87,588	395,602	455,208
Debt Service	3,697,889	3,656,020	3,218,227	2,885,821
Achievement Center	17,205,442	14,041,395	14,096,279	13,941,015
ADAMH Board	5,041,596	4,692,177	4,105,626	3,981,125
Auto and Gas	7,429,257	6,795,554	6,320,565	5,776,947
Children Support Enforcement	0	69,549	240,812	559,839
Ditch Maintenance	5,700,452	5,318,459	4,941,924	4,523,770
Drug Enforcement	1,103,516	1,395,717	1,311,228	1,321,513
Public Assistance	1,599,905	1,468,574	1,164,619	1,192,563
Real Estate Assessment	4,988,365	3,575,349	2,334,038	2,321,485
School Sales Tax	1,697,954	1,581,960	1,451,362	1,582,717
Shelter Care and Youth Services	556,257	421,435	485,482	404,831
Other Purposes	4,076,036	4,810,466	4,446,132	2,750,782
Unclaimed Monies	62,326	60,919	52,703	75,486
Unrestricted	7,545,676	4,439,452	4,716,262	5,769,881
Total Governmental Activities Net Position	113,139,944	104,030,944	99,806,500	100,738,119
Business Type-Activities:				
Net Investment in Capital Assets	174,456,514	173,421,462	169,889,909	169,463,159
Unrestricted	15,170,203	12,745,247	12,824,257	13,552,616
Total Business-Type Activities Net Position	189,626,717	186,166,709	182,714,166	183,015,775
Primary Government:				
Net Investment in Capital Assets	226,801,222	225,037,792	220,415,548	222,658,295
Restricted	53,249,560	47,975,162	44,564,599	41,773,102
Unrestricted	22,715,879	17,184,699	17,540,519	19,322,497
Total Primary Government Net Position	$302,766,661	$290,197,653	$282,520,666	$283,753,894

2009	2008	2007	2006	2005	2004
$51,030,953	$52,625,533	$51,385,294	$49,734,992	$50,357,601	$51,486,821
551,462	621,699	1,028,721	907,493	834,186	1,101,717
2,991,891	225,801	3,773,761	4,322,132	4,002,586	329,836
14,583,294	15,720,854	16,446,472	16,168,582	14,384,612	9,906,495
3,975,937	3,310,238	3,624,453	9,501,013	6,133,859	6,464,402
6,350,019	6,489,142	6,191,717	4,980,637	5,092,710	5,520,361
1,151,561	933,617	N/A	N/A	N/A	N/A
4,074,508	3,520,673	3,104,589	2,668,555	2,290,509	2,016,411
1,497,784	1,291,385	N/A	N/A	N/A	N/A
2,927,725	137,788	N/A	N/A	N/A	N/A
833,125	4,393,295	2,961,716	2,064,799	3,414,444	2,762,047
1,445,796	1,439,886	N/A	N/A	N/A	N/A
551,135	976,090	1,269,686	1,272,717	1,165,656	1,095,823
2,932,795	2,705,462	5,887,787	2,828,193	6,145,320	8,210,797
127,881	127,881	N/A	N/A	N/A	N/A
4,183,113	7,429,947	9,350,317	9,281,536	7,991,566	12,727,728
99,208,979	101,949,291	105,024,513	103,730,649	101,813,049	101,622,438
170,502,818	169,265,391	166,041,754	164,806,466	160,226,876	150,750,867
15,373,713	16,960,024	19,981,567	16,656,941	17,713,047	18,855,310
185,876,531	186,225,415	186,023,321	181,463,407	177,939,923	169,606,177
221,533,771	221,890,924	217,427,048	214,541,458	210,584,477	202,237,688
43,994,913	41,893,811	44,288,902	44,714,121	43,463,882	37,407,889
19,556,826	24,389,971	29,331,884	25,938,477	25,704,613	31,583,038
$285,085,510	$288,174,706	$291,047,834	$285,194,056	$279,752,972	$271,228,615

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

	2013	2012	2011	2010
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	$4,743,548	$4,923,825	$3,320,397	$4,784,202
Judicial	2,551,986	2,327,476	2,789,859	2,709,125
Public Safety	4,472,812	3,968,673	4,595,704	4,182,945
Public Works	1,857,910	3,184,827	2,248,258	1,233,953
Health	562,545	565,435	829,571	1,024,622
Human Services	1,867,553	1,978,327	2,761,998	2,522,813
Economic Developmental and Assistance - Primary Government	25,632	79,245	35,809	29,205
Economic Developmental and Assistance - External Government	90,386	68,851	80,763	91,473
Subtotal - Charges for Services	16,172,372	17,096,659	16,662,359	16,578,338
Operating Grants and Contributions:				
General Government				
Legislative and Executive	930,937	1,572,200	1,182,362	1,821,937
Judicial	1,925,589	1,876,175	1,678,434	1,503,418
Public Safety	1,799,149	1,817,315	1,928,915	1,949,671
Public Works	7,719,936	7,662,866	7,638,516	7,702,432
Health	11,019,737	10,621,977	12,077,770	11,908,126
Human Services	8,665,887	8,665,279	7,511,369	7,523,361
Economic Developmental and Assistance - Primary Government	403,129	914,809	751,275	1,384,455
Subtotal - Operating Grants and Contributions	32,464,364	33,130,621	32,768,641	33,793,400
Capital Grants and Contributions:				
Public Works	2,387,143	1,900,214	2,360,628	1,774,421
Total Governmental Activities Program Revenues	51,023,879	52,127,494	51,791,628	52,146,159
Business-Type Activities:				
Charges for Services:				
Sewer	14,276,440	13,766,883	10,563,824	12,571,839
Water	7,723,358	8,251,923	7,283,208	7,852,672
Solid Waste	8,231,460	7,903,489	8,988,171	7,103,600
Subtotal - Charges for Services	30,231,258	29,922,295	26,835,203	27,528,111
Operating Grants and Contributions:				
Sewer	0	158,211	0	0
Water	0	0	0	0
Solid Waste	0	49,042	40,735	0
Subtotal - Operating Grants and Contributions	0	207,253	40,735	0
Capital Grants and Contributions				
Sewer	4,850,267	4,838,531	5,960,251	4,791,201
Water	1,530,428	3,334,964	916,923	930,911
Subtotal - Capital Grants and Contributions	6,380,695	8,173,495	6,877,174	5,722,112
Total Business-Type Activities Program Revenues	36,611,953	38,303,043	33,753,112	33,250,223
Total Primary Government Program Revenues	$87,635,832	$90,430,537	$85,544,740	$85,396,382

2009	2008	2007	2006	2005 (1)	2004
$3,188,215	$4,885,054	$4,696,651	$2,996,173	$5,443,061	$5,482,044
2,271,967	1,994,314	2,321,722	2,283,378	2,688,086	3,406,417
3,408,551	3,335,441	3,945,645	4,041,588	4,804,786	3,556,744
3,772,958	3,464,748	939,929	886,694	1,007,627	790,044
1,440,497	2,389,715	1,489,972	1,959,869	1,264,452	362,710
2,094,573	3,056,609	3,603,266	2,658,618	1,422,049	1,342,108
33,222	36,630	20,853	21,071	35,880	0
142,429	275,806	185,411	0	0	0
16,352,412	19,438,317	17,203,449	14,847,391	16,665,941	14,940,067
2,243,402	1,350,554	1,164,470	1,465,037	2,994,440	1,013,519
2,695,718	1,888,887	2,095,326	2,046,837	2,016,055	1,851,736
2,142,172	1,609,344	2,323,690	1,494,228	1,883,194	1,264,832
7,405,575	7,301,182	8,372,094	7,785,233	7,361,682	7,160,676
11,456,043	9,631,758	9,074,866	12,508,154	12,094,771	13,127,258
17,418,423	13,033,931	15,625,990	11,480,802	9,048,772	14,217,274
524,872	417,636	478,582	475,600	198,040	236,918
43,886,205	35,233,292	39,135,018	37,255,891	35,596,954	38,872,213
1,136,502	858,418	1,469,782	1,490,934	3,104,370	2,062,685
61,375,119	55,530,027	57,808,249	53,594,216	55,367,265	55,874,965
12,210,065	11,588,643	11,913,628	11,378,553	11,091,336	10,386,036
5,657,196	5,904,231	6,973,550	5,448,364	6,046,924	5,778,331
7,007,581	6,991,307	7,121,668	7,301,357	7,125,867	7,686,311
24,874,842	24,484,181	26,008,846	24,128,274	24,264,127	23,850,678
0	0	0	0	0	0
0	0	0	0	0	414,000
50,000	0	0	25,892	12,310	70,882
50,000	0	0	25,892	12,310	484,882
4,773,715	4,993,197	5,489,513	6,288,915	7,026,055	3,914,571
3,008,675	2,371,022	4,529,012	3,527,517	8,685,919	3,056,009
7,782,390	7,364,219	10,018,525	9,816,432	15,711,974	6,970,580
32,707,232	31,848,400	36,027,371	33,970,598	39,988,411	31,306,140
$94,082,351	$87,378,427	$93,835,620	$87,564,814	$95,355,676	$87,181,105

(continued)

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

	2013	2012	2011	2010
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	$22,721,979	$23,878,766	$21,536,869	$22,289,964
Judicial	10,504,510	10,238,925	10,701,479	10,578,428
Public Safety	19,935,172	19,035,208	20,013,796	19,949,574
Public Works	9,318,106	9,428,251	12,790,269	9,294,399
Health	23,500,070	23,903,568	25,052,824	25,195,670
Human Services	14,853,813	14,070,191	13,641,518	15,988,908
Economic Developmental and Assistance - Primary Government	562,966	848,556	998,437	1,432,185
Economic Developmental and Assistance - External Government	297,347	238,511	319,065	347,660
Interest and Fiscal Charges	221,278	242,479	272,329	306,928
Total Governmental Activities Expenses	101,915,241	101,884,455	105,326,586	105,383,716
Business-Type Activities:				
Sewer	17,704,136	18,655,862	18,270,399	20,828,421
Water	8,537,490	8,899,469	8,563,091	9,020,627
Solid Waste	7,155,181	7,369,582	7,418,894	7,138,700
Total Business-Type Activities Expenses	33,396,807	34,924,913	34,252,384	36,987,748
Total Primary Government Expenses	135,312,048	136,809,368	139,578,970	142,371,464
Net (Expense)/Revenue				
Governmental Activities	(50,891,362)	(49,756,961)	(53,534,958)	(53,237,557)
Business-Type Activities	3,215,146	3,378,130	(499,272)	(3,737,525)
Total Primary Government Net Expense	(47,676,216)	(46,378,831)	(54,034,230)	(56,975,082)
General Revenues, Transfers and Gain on Sale of Capital Assets				
Governmental Activities				
Taxes:				
Property Taxes Levied For:				
General Purposes	9,427,691	9,535,503	9,651,336	10,793,206
Debt Service	623,450	623,422	552,478	671,082
Achievement Center	15,036,104	12,428,697	11,505,321	11,304,090
County Home	770,424	760,346	798,861	816,177
DRETAC	404,672	461,458	431,495	461,973
Drug Enforcement	1,340,668	1,338,971	1,363,322	1,446,450
Sales Taxes Levied for:				
General Purposes	10,886,301	10,489,333	9,941,056	9,318,695
Achievement Center	12,544	11,634	11,839	11,367
School Sales Tax	10,868,663	10,478,018	9,919,086	9,358,492
Property Transfer Taxes	1,935,556	1,614,330	1,416,345	1,413,932
Grants and Entitlements not Restricted to Specific Programs	5,752,786	3,246,309	4,578,932	5,369,766
Interest	249,996	379,767	741,064	1,402,345
Miscellaneous	2,691,507	2,613,617	1,738,311	2,399,122
Transfers	0	0	(46,107)	0
Total Governmental Activities	60,000,362	53,981,405	52,603,339	54,766,697
Business-Type Activities				
Interest	0	0	0	375,000
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	244,862	74,413	151,556	501,769
Transfers	0	0	46,107	0
Total Business-Type Activities	244,862	74,413	197,663	876,769
Total Primary Government General Revenues and Other Changes in Net Position	60,245,224	54,055,818	52,801,002	55,643,466
Change in Net Position				
Governmental Activities	9,109,000	4,224,444	(931,619)	1,529,140
Business-Type Activities	3,460,008	3,452,543	(301,609)	(2,860,756)
Total Primary Government Change in Net Position	$12,569,008	$7,676,987	($1,233,228)	($1,331,616)

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

2009	2008	2007	2006	2005	2004
$26,863,243	$14,182,373	$14,877,629	$15,158,112	$17,020,345	$14,336,052
10,976,773	8,581,800	9,916,760	9,403,003	9,015,891	8,969,802
20,766,755	21,997,104	22,269,795	19,695,138	19,895,514	19,468,993
10,820,372	12,611,517	9,411,419	10,630,639	12,885,187	10,582,551
26,717,333	26,373,938	25,604,433	23,384,900	20,621,062	21,748,298
21,207,981	23,418,045	23,986,084	20,429,586	18,680,097	14,687,014
753,025	584,872	635,351	592,911	368,935	367,069
681,637	534,219	844,663	418,685	818,118	292,103
438,320	483,529	592,024	711,189	759,316	1,458,886
119,225,439	108,767,397	108,138,158	100,424,163	100,064,465	91,910,768
18,539,772	17,969,039	18,133,740	16,919,163	10,481,177	14,557,009
9,665,929	8,603,404	8,050,540	8,393,574	14,377,954	9,912,198
7,366,862	7,129,812	7,359,091	7,408,960	8,297,675	7,631,723
35,572,563	33,702,255	33,543,371	32,721,697	33,156,806	32,100,930
154,798,002	142,469,652	141,681,529	133,145,860	133,221,271	124,011,698
(57,850,320)	(53,237,370)	(50,329,909)	(46,829,947)	(44,697,200)	(36,035,803)
(2,865,331)	(1,853,855)	2,484,000	1,248,901	6,831,605	(794,790)
(60,715,651)	(55,091,225)	(47,845,909)	(45,581,046)	(37,865,595)	(36,830,593)
9,761,212	10,172,530	10,786,094	10,928,172	9,939,217	9,207,843
1,441,748	996,553	1,103,531	1,364,338	1,055,966	1,092,617
11,495,383	10,612,384	11,186,442	11,098,447	10,468,290	10,382,807
761,689	806,357	741,164	731,813	694,283	688,584
509,224	0	0	0	0	0
1,377,487	1,397,438	1,420,319	1,253,273	1,214,090	1,208,972
9,090,247	9,652,973	9,952,476	9,557,722	9,247,660	8,882,250
9,173	0	0	0	0	0
8,967,815	0	0	0	0	0
1,339,442	1,580,720	823,231	926,947	2,113,203	1,968,616
6,570,155	7,018,100	4,363,731	5,318,593	4,787,343	6,009,853
1,149,958	3,113,294	5,395,844	3,912,399	2,155,344	874,016
2,636,475	4,811,799	5,850,941	3,655,843	3,068,137	2,383,083
0	0	0	0	144,278	(4,000)
55,110,008	50,162,148	51,623,773	48,747,547	44,887,811	42,694,641
1,303,888	582,842	1,524,946	814,903	543,219	271,861
0	0	0	0	16,850	0
1,212,559	1,473,107	550,968	1,459,680	1,086,350	622,497
0	0	0	0	(144,278)	4,000
2,516,447	2,055,949	2,075,914	2,274,583	1,502,141	898,358
57,626,455	52,218,097	53,699,687	51,022,130	46,389,952	43,592,999
(2,740,312)	(3,075,222)	1,293,864	1,917,600	190,611	6,658,838
(348,884)	202,094	4,559,914	3,523,484	8,333,746	103,568
($3,089,196)	($2,873,128)	$5,853,778	$5,441,084	$8,524,357	$6,762,406

Medina County, Ohio

Fund Balances, Governmental Funds

Last Ten Years

(Modified Accrual Basis of Accounting)

	2013	2012	2011	2010
General Fund				
Nonspendable	$132,599	$137,065	$145,231	$82,411
Restricted	129,411	113,066	88,730	82,954
Assigned	450,385	325,330	91,494	90,020
Unassigned	7,544,859	6,762,811	7,055,080	7,941,659
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
Total General Fund	8,257,254	7,338,272	7,380,535	8,197,044
All Other Governmental Funds				
Nonspendable	379,828	506,133	560,439	584,258
Restricted	47,684,254	42,018,554	38,590,013	34,563,506
Assigned	300,501	372,907	395,602	139,908
Unassigned (Deficit)	(969,147)	(1,309,345)	(2,577,324)	941,126
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
Total All Other Governmental Funds	47,395,436	41,588,249	36,968,730	36,228,798
Total Governmental Funds	$55,652,690	$48,926,521	$44,349,265	$44,425,842

Note: During 2011, the County implemented GASB 54.

2009	2008	2007	2006	2005	2004
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
$676,904	$326,735	$654,748	$1,044,077	$683,319	$620,771
6,498,724	8,796,328	12,172,698	12,891,533	11,882,337	9,901,970
7,175,628	9,123,063	12,827,446	13,935,610	12,565,656	10,522,741
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
1,534,811	1,954,618	1,786,384	2,307,721	2,186,835	2,259,801
32,653,687	36,307,156	34,679,323	30,389,724	28,321,593	28,465,405
(141,744)	146,988	515,801	815,977	1,343,977	1,597,989
367,907	346,621	892,736	634,208	693,913	1,015,095
34,414,661	38,755,383	37,874,244	34,147,630	32,546,318	33,338,290
$41,590,289	$47,878,446	$50,701,690	$48,083,240	$45,111,974	$43,861,031

Medina County, Ohio

Changes in Fund Balances, Governmental Funds

Last Ten Years

(modified accrual basis of accounting)

	2013	2012	2011	2010
Revenues				
Property Taxes	$27,864,014	$24,621,869	$24,837,399	$25,420,131
Sales Taxes	21,767,508	20,978,985	19,871,981	18,688,554
Property Transfer Taxes	1,935,556	1,614,330	1,416,345	1,413,932
Charges for Services	14,881,065	15,352,936	14,121,707	14,745,023
Licenses and Permits	6,516	6,057	904	14,587
Fines and Forfeitures	531,661	487,268	724,864	703,778
Intergovernmental	39,920,060	39,613,270	39,570,798	44,395,876
Special Assessments	973,069	940,211	1,113,220	755,882
Interest	249,996	379,767	741,064	1,402,345
Rentals	174,220	203,876	200,283	258,837
Donations	210,949	203,953	267,741	179,073
Other	2,691,507	2,613,617	1,720,700	2,380,448
Total Revenues	111,206,121	107,016,139	104,587,006	110,358,466
Expenditures				
Current:				
General Government:				
Legislative and Executive	22,131,746	22,545,523	21,631,013	21,834,199
Judicial	10,802,232	10,488,542	10,241,170	10,402,260
Public Safety	19,838,481	18,606,683	19,823,252	20,055,425
Public Works	7,990,560	8,455,132	8,052,821	9,010,148
Health	23,288,658	23,387,209	24,737,735	25,032,578
Human Services	14,843,524	13,679,537	13,511,589	15,936,779
Economic Development and Assistance	562,966	845,603	998,437	1,432,185
Capital Outlay	3,567,340	3,518,525	5,406,273	1,933,073
Intergovernmental	297,347	238,511	319,065	347,660
Debt service:				
Principal Retirement	927,942	1,975,759	793,561	959,116
Interest and Fiscal Charges	229,156	305,101	274,625	311,949
Bond Issuance Cost	0	0	0	0
Total Expenditures	104,479,952	104,046,125	105,789,541	107,255,372
Excess of Revenues Over (Under) Expenditures	6,726,169	2,970,014	(1,202,535)	3,103,094
Other Financing Sources (Uses)				
Sale of Capital Assets	0	37,411	0	30,163
Loans Issued	0	0	22,065	0
General Obligation Notes Issued	0	0	1,150,000	0
General Obligation Bonds Issued	0	1,499,918	0	0
Premium on General Obligation Bonds Issued	0	53,352	0	0
Refunding Bonds Issued	0	460,000	0	0
Premium on Refunding Bonds	0	9,181	0	0
Repayment to Refunded Bond Escrow Agent	0	(452,620)	0	0
Transfers In	2,058,579	1,802,626	1,706,483	2,134,524
Transfers Out	(2,058,579)	(1,802,626)	(1,752,590)	(2,134,524)
Total Other Financing Sources (Uses)	0	1,607,242	1,125,958	30,163
Net Change in Fund Balances	$6,726,169	$4,577,256	($76,577)	$3,133,257
Debt Service as a Percentage of Noncapital Expenditures	1.1%	2.3%	1.0%	1.2%

2009	2008	2007	2006	2005	2004
$24,756,336	$24,238,657	$25,215,487	$25,316,392	$23,167,578	$22,607,376
18,067,235	11,092,859	9,952,476	9,557,722	9,247,660	8,882,250
1,339,442	1,580,720	823,231	926,947	2,113,203	1,968,616
11,871,489	15,624,183	15,406,823	13,369,036	15,149,458	13,233,413
44,803	7,886	5,965	19,018	124,610	142,342
730,045	778,235	821,902	673,409	646,182	681,517
46,991,976	42,385,418	47,301,110	45,362,701	40,352,013	44,396,903
739,515	3,308,693	877,193	974,326	949,385	890,237
1,149,958	3,113,294	5,395,844	3,912,399	2,155,344	865,576
263,204	344,988	377,782	358,907	364,750	260,005
199,653	218,528	192,697	250,063	175,084	99,008
2,636,475	4,811,799	5,850,941	3,655,843	3,068,137	2,381,436
108,790,131	107,505,260	112,221,451	104,376,763	97,513,404	96,408,679
25,793,579	13,800,498	15,110,565	14,629,399	15,349,989	14,182,034
10,407,761	8,758,616	9,820,561	9,356,069	8,780,945	8,791,606
19,862,506	21,871,908	21,253,841	19,461,404	18,086,388	17,790,560
8,380,943	11,094,849	8,197,916	8,262,713	8,676,907	7,518,086
25,423,067	26,205,108	25,212,522	23,059,844	19,269,125	21,658,900
20,523,361	23,032,296	24,017,798	20,189,682	18,155,207	14,053,168
753,025	584,872	635,354	592,911	368,935	325,213
2,353,899	1,686,371	1,729,362	2,028,664	3,852,346	2,698,723
681,637	847,130	844,663	418,685	818,118	292,103
1,920,601	1,992,578	2,209,568	2,715,932	2,334,055	2,273,303
381,136	491,111	592,584	721,008	770,635	1,117,347
116,035	0	0	0	0	0
116,597,550	110,365,337	109,624,734	101,436,311	96,462,650	90,701,043
(7,807,419)	(2,860,077)	2,596,717	2,940,452	1,050,754	5,707,636
303,227	36,833	21,733	30,814	55,911	31,162
0	0	0	0	0	0
0	0	0	0	0	0
4,865,000	0	0	0	0	0
53,505	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(3,702,470)	0	0	0	0	0
968,173	3,121,574	2,743,940	3,099,730	3,407,147	3,432,386
(968,173)	(3,121,574)	(2,743,940)	(3,099,730)	(3,262,869)	(3,436,386)
1,519,262	36,833	21,733	30,814	200,189	27,162
($6,288,157)	($2,823,244)	$2,618,450	$2,971,266	$1,250,943	$5,734,798
2.1%	2.3%	2.6%	3.5%	3.3%	3.8%

Medina County, Ohio

Property Tax Rates - Direct and Overlapping Governments

(Per $1,000 of Assessed Value)

Last Ten Years

	2013	2012	2011	2010
Unvoted Millage				
Operating	$2.420000	$2.440000	$2.430000	$2.420000
Bond	0.080000	0.060000	0.070000	0.080000
Voted Millage - by levy				
2000 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.776301	0.775656	0.776421	0.714728
Commercial/Industrial and Public Utility Real	0.740169	0.718636	0.700984	0.692810
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	1.119826	1.118895	1.120000	0.800495
Commercial/Industrial and Public Utility Real	1.120000	1.120000	1.120000	0.775947
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
2012 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	1.900000	0.946880	0.947813	0.872500
Commercial/Industrial and Public Utility Real	1.900000	0.990912	0.966573	0.955301
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	0.342930	0.342645	0.342983	0.315730
Commercial/Industrial and Public Utility Real	0.348651	0.338508	0.330193	0.326343
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.197425	0.197261	0.197456	0.181766
Commercial/Industrial and Public Utility Real	0.200000	0.195381	0.190582	0.188360
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total Voted Millage by type of Property				
Residential/Agricultural Real	$4.336482	$3.381337	$3.384673	$2.885219
Commercial/Industrial and Public Utility Real	4.308820	3.363437	3.308332	2.938761
General Business and Public Utility Personal	4.570000	4.570000	4.570000	4.570000
Total Millage by type of Property				
Residential/Agricultural Real	$6.836482	$5.881337	$5.884673	$5.385219
Commercial/Industrial and Public Utility Real	6.808820	5.863437	5.808332	5.438761
General Business and Public Utility Personal	7.070000	7.070000	7.070000	7.070000
Total Weighted Average Tax Rate	$6.840000	$5.900000	$5.900000	$5.430000

2009	2008	2007	2006	2005	2004
$2.320000	$2.350000	$2.330000	$2.330000	$2.360000	$2.350000
0.180000	0.150000	0.170000	0.170000	0.140000	0.150000
0.712981	0.714931	0.786422	0.792304	0.794391	0.854555
0.691009	0.688256	0.735621	0.743031	0.736170	0.776536
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.798538	0.800722	0.880793	0.887380	0.889718	0.957102
0.773930	0.770646	0.823896	0.832195	0.824510	0.869720
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
0.870369	0.872749	0.960022	0.967203	0.969750	1.043195
0.952817	0.949021	1.014332	1.024550	1.015090	1.070751
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.000000	0.000000	0.090000	0.100000	0.110000
0.000000	0.000000	0.000000	0.090000	0.100000	0.110000
0.000000	0.000000	0.000000	0.090000	0.100000	0.110000
0.314959	0.315820	0.347402	0.316922	0.317756	0.341822
0.325494	0.324198	0.346509	0.299316	0.296553	0.312814
0.350000	0.350000	0.350000	0.400000	0.400000	0.400000
0.181322	0.181818	0.182423	0.183787	0.184271	0.198227
0.187870	0.187122	0.189462	0.191370	0.189603	0.200000
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
$2.878169	$2.886040	$3.157062	$3.237596	$3.255886	$3.504901
2.931120	2.919243	3.109820	3.180462	3.161926	3.339821
4.570000	4.570000	4.570000	4.710000	4.720000	4.730000
$5.378169	$5.386040	$5.657062	$5.737596	$5.755886	$6.004901
5.431120	5.419243	5.609820	5.680462	5.661926	5.839821
7.070000	7.070000	7.070000	7.210000	7.220000	7.230000
$5.420000	$5.420000	$5.700000	$5.810000	$5.850000	$6.110000

(continued)

Medina County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per $1,000 of Assessed Value)

Last Ten Years

	2013	2012	2011	2010
Overlapping Rates by Taxing District				
Cities				
Brunswick				
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
Medina				
Residential/Agricultural Real	5.087969	5.085833	5.085171	4.934865
Commercial/Industrial and Public Utility Real	4.872006	4.842476	4.813400	4.825569
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.450000
Rittman				
Residential/Agricultural Real	5.488292	5.485440	5.344222	5.215421
Commercial/Industrial and Public Utility Real	5.704162	5.635627	5.546011	5.800000
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Wadsworth				
Residential/Agricultural Real	5.572683	5.570363	5.571108	5.244999
Commercial/Industrial and Public Utility Real	5.469376	5.403694	5.353141	5.339327
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Villages				
Chippewa Lake				
Residential/Agricultural Real	9.335450	9.329258	9.326480	7.618400
Commercial/Industrial and Public Utility Real	9.778017	9.778238	8.959160	7.158752
General Business and Public Utility Personal	10.100000	10.100000	10.100000	8.600000
Creston				
Residential/Agricultural Real	6.556865	6.557155	6.313635	6.304975
Commercial/Industrial and Public Utility Real	8.085740	8.047445	8.038585	7.993010
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
Gloria Glens				
Residential/Agricultural Real	11.832702	11.687561	11.824018	11.460637
Commercial/Industrial and Public Utility Real	23.100000	23.100000	23.100000	23.100000
General Business and Public Utility Personal	23.100000	23.100000	23.100000	23.100000
Lodi				
Residential/Agricultural Real	15.508770	10.490445	10.487065	10.113696
Commercial/Industrial and Public Utility Real	15.700000	10.695120	10.619780	10.504147
General Business and Public Utility Personal	15.700000	10.700000	10.700000	10.700000
Seville				
Residential/Agricultural Real	4.351084	4.326466	4.323770	4.128554
Commercial/Industrial and Public Utility Real	4.230730	4.221756	4.223332	4.203258
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	10.917140	10.912892	10.910220	10.581880
Commercial/Industrial and Public Utility Real	10.933614	10.933614	10.933614	10.377336
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

2009	2008	2007	2006	2005	2004
$3.200000	$3.250000	$3.250000	$3.350000	$3.350000	$3.350000
3.200000	3.250000	3.250000	3.350000	3.350000	3.350000
3.200000	3.250000	3.250000	3.350000	3.350000	3.350000
4.929271	4.929068	5.056186	5.206620	5.308539	5.412669
4.814706	4.819563	4.951608	5.094469	5.188104	5.237648
5.450000	5.450000	5.450000	5.600000	5.700000	5.700000
5.211640	5.314318	5.321502	5.327460	5.401219	5.394455
5.604031	5.625965	5.625177	5.612308	5.896482	5.932239
5.800000	5.800000	5.800000	5.800000	6.200000	6.200000
5.233319	5.248301	5.012010	5.035385	5.058484	5.232944
5.354087	5.342735	4.806931	4.949089	4.975061	5.073019
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
7.606214	7.594862	8.097698	8.109200	8.117048	8.600000
7.158752	7.858988	8.088452	8.088452	8.088452	8.291744
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
6.303125	6.563135	6.608060	6.608060	6.933345	6.611385
7.993010	7.850020	7.870810	7.870810	7.870810	7.949280
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
11.397335	11.384017	9.696712	9.704977	9.671229	10.163818
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
10.083732	10.053792	10.416715	8.704753	8.696679	9.196491
10.529285	10.469366	10.506457	8.979496	9.103934	8.798295
10.700000	10.700000	10.700000	10.700000	10.700000	11.700000
4.119012	4.115779	4.296194	4.361514	4.350932	4.475786
4.221552	4.247284	4.309712	4.254014	4.262776	4.331148
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
10.571508	10.574028	6.394984	6.394392	6.387260	6.599136
10.377336	10.377575	6.604244	6.517480	6.515156	6.577916
11.900000	11.900000	7.400000	7.400000	7.400000	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

	2013	2012	2011	2010
Townships				
Brunswick Hills				
Residential/Agricultural Real	$10.807988	$10.801361	$10.806654	$10.357291
Commercial/Industrial and Public Utility Real	11.027918	10.966637	10.661062	10.620075
General Business and Public Utility Personal	11.850000	11.850000	11.850000	11.850000
Canaan/Creston				
Residential/Agricultural Real	3.543553	3.540762	0.000000	0.000000
Commercial/Industrial and Public Utility Real	3.432496	3.401451	0.000000	0.000000
General Business and Public Utility Personal	5.200000	5.200000	0.000000	0.000000
Chatham				
Residential/Agricultural Real	7.056459	7.060950	7.093761	7.090779
Commercial/Industrial and Public Utility Real	6.963565	6.963565	6.881296	6.910423
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
Granger				
Residential/Agricultural Real	5.500034	5.496994	5.505682	5.315882
Commercial/Industrial and Public Utility Real	5.600000	5.383504	5.292248	5.260912
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Guilford				
Residential/Agricultural Real	7.778803	7.765170	7.766308	7.440419
Commercial/Industrial and Public Utility Real	7.545386	7.507003	7.513272	7.477906
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
Guilford/Rittman				
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Guilford/Seville				
Residential/Agricultural Real	5.126152	5.111054	5.111503	4.815974
Commercial/Industrial and Public Utility Real	5.008861	4.978959	4.984000	4.945021
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	4.549321	4.552640	4.557410	4.454964
Commercial/Industrial and Public Utility Real	4.899055	4.678953	4.673646	4.668675
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Harrisville/Lodi				
Residential/Agricultural Real	0.980487	0.980852	0.982238	0.939646
Commercial/Industrial and Public Utility Real	1.154020	1.072974	1.067692	1.060989
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
Hinckley				
Residential/Agricultural Real	7.802371	7.802833	7.812197	7.443551
Commercial/Industrial and Public Utility Real	9.927080	9.459302	9.044577	8.992190
General Business and Public Utility Personal	13.050000	13.050000	13.050000	13.050000
Homer				
Residential/Agricultural Real	7.242776	7.239168	7.293090	7.281463
Commercial/Industrial and Public Utility Real	7.810337	7.810337	7.848167	7.848167
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Lafayette				
Residential/Agricultural Real	8.462241	8.330442	8.336013	7.856935
Commercial/Industrial and Public Utility Real	8.758929	8.206027	8.171068	7.946613
General Business and Public Utility Personal	8.900000	8.800000	8.800000	8.800000

2009	2008	2007	2006	2005	2004
$10.358964	$9.301618	$10.088993	$10.218462	$10.392410	$10.830033
10.618268	9.394069	10.177582	10.234948	10.517423	10.528415
11.850000	11.850000	11.850000	11.850000	11.850000	12.350000
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
5.996622	4.998074	5.200032	5.197139	5.193708	5.402412
5.561173	4.700422	4.854622	4.854622	4.854622	4.910765
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
5.320886	5.322664	5.599018	4.600000	3.764307	3.875681
5.222818	4.839880	5.333812	4.600000	3.634397	3.815963
5.600000	5.600000	5.600000	4.600000	4.100000	4.100000
7.422529	7.417423	7.776310	7.296529	7.026554	7.505190
7.482445	7.536208	7.799765	6.972569	6.657843	6.783260
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
4.799918	4.795467	5.091314	4.611523	4.352694	4.739532
4.964344	5.017915	5.210675	4.383479	4.074435	4.191869
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000
4.451437	4.448147	4.600015	4.602680	4.600938	4.688863
4.665098	4.662692	4.598510	4.602591	4.650313	4.662352
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
0.937814	0.936056	0.992624	0.993412	0.992606	1.032007
1.060602	1.057934	1.038216	1.039964	1.059739	1.067308
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
7.441158	7.450469	8.014376	8.076046	8.067912	8.506442
8.968886	9.008432	8.476222	8.508026	8.073411	8.278521
13.050000	13.050000	13.050000	13.050000	13.050000	13.050000
7.280914	7.296402	5.819665	5.820192	5.820617	5.939502
7.848167	7.848167	6.116290	6.116290	6.116290	5.959012
7.900000	7.900000	6.400000	6.400000	6.400000	6.400000
7.848082	7.838446	8.710800	8.780093	8.885133	9.345040
8.183329	8.231354	8.673906	8.673906	8.675541	8.883864
8.800000	8.800000	10.500000	10.500000	10.500000	10.500000

(continued)

Medina County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per $1,000 of Assessed Value)

Last Ten Years

	2013	2012	2011	2010
Lafayette/Chippewa Lake Village				
Residential/Agricultural Real	$3.462241	$3.460004	$3.462958	$3.195278
Commercial/Industrial and Public Utility Real	3.758929	3.509890	3.474186	3.338803
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
Litchfield				
Residential/Agricultural Real	7.339981	7.342431	7.349521	7.033212
Commercial/Industrial and Public Utility Real	7.541471	7.197587	7.251960	7.364055
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.378914	5.379529	5.380236	5.293354
Commercial/Industrial and Public Utility Real	5.531299	5.347422	5.267680	5.277766
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Medina				
Residential/Agricultural Real	8.418508	8.412793	6.202950	5.925984
Commercial/Industrial and Public Utility Real	8.600000	8.600000	6.220599	6.149305
General Business and Public Utility Personal	8.600000	8.600000	6.600000	6.600000
Montville				
Residential/Agricultural Real	8.745453	8.725040	8.728132	8.218467
Commercial/Industrial and Public Utility Real	8.799197	8.525291	8.318336	8.364741
General Business and Public Utility Personal	10.950000	10.950000	10.950000	10.950000
Sharon				
Residential/Agricultural Real	7.051533	7.053109	6.987636	6.248379
Commercial/Industrial and Public Utility Real	6.931454	6.903290	6.679525	5.616236
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Spencer				
Residential/Agricultural Real	5.449344	5.447632	5.451856	5.403478
Commercial/Industrial and Public Utility Real	5.420868	5.422334	5.422334	5.340400
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.949344	1.947632	1.951856	1.903478
Commercial/Industrial and Public Utility Real	1.920868	1.922334	1.922334	1.840400
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	3.282690	3.281442	3.284154	3.192578
Commercial/Industrial and Public Utility Real	4.326418	4.313988	3.719268	3.719538
General Business and Public Utility Personal	4.400000	4.400000	4.400000	4.400000
Westfield				
Residential/Agricultural Real	3.000000	4.051443	4.053456	3.977865
Commercial/Industrial and Public Utility Real	3.000000	4.105378	4.105450	4.080606
General Business and Public Utility Personal	3.000000	4.500000	4.500000	4.500000
Westfield/Gloria Glens Village				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
Westfield/Westfield Center Village				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000

2009	2008	2007	2006	2005	2004
$3.190102	$3.184519	$3.512186	$3.548239	$3.602465	$3.854482
3.473910	3.515651	3.775302	3.775302	3.776243	3.900000
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
7.027539	7.025360	7.494826	7.501521	7.506348	7.788376
7.364055	7.372728	7.592249	7.658464	7.849297	7.887056
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.291180	5.313639	5.451294	5.097181	4.949641	4.917064
5.275643	5.275643	5.566764	5.227116	5.015901	4.813290
6.200000	6.200000	6.200000	6.200000	5.700000	5.200000
5.909686	5.910032	5.216260	5.246827	5.255789	5.457099
6.152677	6.150155	5.233007	5.259360	5.257680	5.327249
6.600000	6.600000	5.600000	5.600000	5.600000	5.600000
8.176152	7.515787	8.010667	7.533614	5.917558	6.244032
8.312460	7.259041	7.908677	7.984386	6.060798	6.373281
10.950000	10.950000	10.950000	10.950000	9.950000	9.950000
6.244628	6.254599	6.695655	6.432674	6.425671	6.846073
5.606535	6.957008	6.178666	5.779736	5.927316	6.352439
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.400694	5.401922	5.505186	5.515470	5.515066	5.612574
5.340400	5.341778	5.437342	5.407054	5.406234	5.469180
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
1.900694	1.901922	2.005186	2.015470	2.015066	2.112574
1.840400	1.841778	1.937342	1.907054	1.906234	1.969180
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
3.190926	3.189134	3.287922	3.298360	3.300238	2.884635
3.719538	3.699258	3.654818	3.651246	3.658142	3.052938
4.400000	4.400000	4.400000	4.400000	4.400000	3.400000
3.975319	3.972841	4.086679	4.087332	4.086147	4.186308
4.087288	4.084566	4.188768	4.201567	4.205827	4.246803
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

(continued)

Medina County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per $1,000 of Assessed Value)

Last Ten Years

	2013	2012	2011	2010
York				
Residential/Agricultural Real	$6.055019	$6.062258	$6.074552	$5.817431
Commercial/Industrial and Public Utility Real	6.200000	5.894927	5.894030	5.806925
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Special Districts				
General Health District				
Residential/Agricultural Real	0.623437	0.622918	0.623533	0.595442
Commercial/Industrial and Public Utility Real	0.648530	0.637637	0.628606	0.624425
General Business and Public Utility Personal	0.970000	0.970000	0.970000	0.970000
County Library				
Residential/Agricultural Real	2.031483	2.030631	2.031857	1.937792
Commercial/Industrial and Public Utility Real	2.046417	2.011748	1.985385	1.969636
General Business and Public Utility Personal	2.050000	2.050000	2.050000	2.050000
Medina County Park District				
Residential/Agricultural Real	0.736587	0.735921	0.736599	0.677526
Commercial/Industrial and Public Utility Real	0.743479	0.722397	0.705180	0.696899
General Business and Public Utility Personal	0.750000	0.750000	0.750000	0.750000
Ella Everhard Library				
Residential/Agricultural Real	2.604618	1.601818	1.603204	1.444149
Commercial/Industrial and Public Utility Real	2.628942	1.596033	1.529549	1.523382
General Business and Public Utility Personal	2.750000	1.750000	1.750000	1.750000
Spencer Fire District				
Residential/Agricultural Real	2.669311	2.666360	2.673637	2.590286
Commercial/Industrial and Public Utility Real	2.973907	2.976772	2.976772	2.816560
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	3.815633	3.818972	3.807297	3.815397
Commercial/Industrial and Public Utility Real	3.708014	3.703633	3.885239	3.855663
General Business and Public Utility Personal	4.300000	4.300000	4.300000	4.300000
Westfield Fire and Rescue				
Residential/Agricultural Real	3.818972	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	3.703633	0.000000	0.000000	0.000000
General Business and Public Utility Personal	4.300000	0.000000	0.000000	0.000000
Cleveland Metro Parks				
Residential/Agricultural Real	1.850000	1.818768	1.810574	1.806839
Commercial/Industrial and Public Utility Real	1.791705	1.735404	1.724270	1.724934
General Business and Public Utility Personal	1.850000	1.850000	1.850000	1.850000
Wayne County Library				
Residential/Agricultural Real	1.211569	1.210821	1.185556	1.186118
Commercial/Industrial and Public Utility Real	1.250000	1.237400	1.201247	1.221239
General Business and Public Utility Personal	1.250000	1.250000	1.250000	1.250000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.169418	2.167141	2.164908	2.004756
Commercial/Industrial and Public Utility Real	2.148279	2.088405	2.042803	2.015815
General Business and Public Utility Personal	3.050000	3.050000	3.050000	3.050000
Wayne				
Residential/Agricultural Real	2.778901	2.776615	2.701913	2.703241
Commercial/Industrial and Public Utility Real	3.168609	3.085972	2.941108	2.994576
General Business and Public Utility Personal	4.850000	4.850000	4.850000	4.850000

2009	2008	2007	2006	2005	2004
$5.833766	$5.875493	$5.888657	$5.990726	$6.009173	$6.187499
5.752412	5.815796	5.770373	6.781803	5.781803	6.200000
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
0.538541	0.540014	0.594014	0.598456	0.600032	0.645476
0.569864	0.555794	0.594044	0.600028	0.594488	0.627085
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
2.135245	2.138768	1.634846	1.639729	1.641092	1.690254
2.165117	2.160495	1.666052	1.667721	1.658547	1.697431
2.250000	2.250000	2.250000	2.250000	2.250000	2.250000
0.675766	0.677658	0.744646	0.378961	0.380077	0.408764
0.695103	0.692177	0.742426	0.365362	0.362582	0.382620
0.750000	0.750000	0.750000	0.500000	0.500000	0.500000
1.438853	1.439576	1.604466	1.614543	1.623898	1.738259
1.530481	1.526350	1.586455	1.672193	1.688424	1.750000
1.750000	1.750000	1.750000	1.750000	1.750000	1.750000
2.585489	2.587605	2.765515	2.783235	2.782535	2.950527
2.816560	2.819334	3.006119	2.946893	2.945289	3.068374
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.819438	4.020174	3.611536	3.613982	3.870780	2.961018
3.843593	4.300000	4.112495	4.112495	4.045448	3.423746
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
2.121870	1.669978	1.671514	1.846449	1.845703	1.166111
2.166886	1.712737	1.718742	1.850000	1.839668	1.320837
1.850000	1.850000	1.850000	1.850000	1.850000	1.550000
1.186025	0.994298	0.993829	0.994250	0.805001	0.807108
1.186192	1.092878	1.085504	1.081017	0.872974	0.874935
1.250000	1.250000	1.250000	1.250000	1.000000	1.000000
2.000001	2.000001	2.000001	2.000001	2.000002	2.000000
2.008144	1.999900	2.021396	2.027402	2.028120	2.012247
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
2.703008	2.749103	2.000002	2.000002	2.000002	2.001109
2.892083	3.078411	2.310632	2.298979	2.397347	2.309935
4.850000	4.850000	4.100000	4.100000	4.100000	4.100000

(continued)

Medina County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per $1,000 of Assessed Value)

Last Ten Years

	2013	2012	2011	2010
Out-of-County School Districts				
Norwayne LSD				
Residential/Agricultural Real	$27.508533	$27.495733	$27.838435	$27.869714
Commercial/Industrial and Public Utility Real	30.528010	28.383033	28.220414	27.965188
General Business and Public Utility Personal	35.350000	35.350000	35.700000	35.700000
Rittman Exempted Village SD				
Residential/Agricultural Real	37.986763	37.965367	36.501611	36.445798
Commercial/Industrial and Public Utility Real	56.619339	55.534060	52.326052	59.624846
General Business and Public Utility Personal	63.350000	63.350000	63.200000	63.200000
Schools				
Black River Local School District				
Residential/Agricultural Real	23.427586	23.289964	22.726798	22.576049
Commercial/Industrial and Public Utility Real	23.715195	23.355861	23.013571	22.594459
General Business and Public Utility Personal	46.000000	46.000000	46.000000	46.000000
Brunswick City School District				
Residential/Agricultural Real	39.764891	39.762944	40.259772	38.178305
Commercial/Industrial and Public Utility Real	39.193430	38.989653	39.207724	38.353148
General Business and Public Utility Personal	68.020000	68.020000	68.520000	67.820000
Buckeye Local School District				
Residential/Agricultural Real	33.763515	25.877619	25.907435	24.700016
Commercial/Industrial and Public Utility Real	36.445443	27.004328	26.480268	26.465082
General Business and Public Utility Personal	67.600000	59.700000	59.700000	59.700000
Cloverleaf Local School District				
Residential/Agricultural Real	29.098742	29.081847	29.121676	27.568878
Commercial/Industrial and Public Utility Real	28.802548	28.592714	28.525650	27.996373
General Business and Public Utility Personal	55.400000	55.400000	55.400000	55.100000
Highland Local School District				
Residential/Agricultural Real	36.588019	36.595045	29.728630	28.498602
Commercial/Industrial and Public Utility Real	33.639923	32.653179	25.021686	24.922650
General Business and Public Utility Personal	76.800000	76.800000	69.900000	69.900000
Medina City School District				
Residential/Agricultural Real	42.106354	42.047754	42.354753	40.051816
Commercial/Industrial and Public Utility Real	45.464973	44.513045	44.120218	44.234245
General Business and Public Utility Personal	87.830000	87.830000	89.830000	90.630000
Wadsworth City School District				
Residential/Agricultural Real	42.048792	42.006399	36.129484	31.563752
Commercial/Industrial and Public Utility Real	45.754917	45.238615	38.295596	35.798772
General Business and Public Utility Personal	78.500000	78.500000	72.600000	70.200000

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

2009	2008	2007	2006	2005	2004
$27.847860	$28.232553	$28.135766	$22.936071	$22.985237	$22.928285
27.978156	29.118696	28.225390	23.036495	23.063693	23.061191
35.700000	36.000000	35.900000	30.700000	30.700000	30.700000
36.419430	36.819700	36.529270	27.304939	32.698401	32.418447
54.874030	55.505476	55.191542	45.760541	51.579092	51.747243
63.200000	63.350000	63.050000	53.800000	60.300000	60.300000
23.400017	23.400007	23.551943	23.945629	25.425060	25.922093
23.552659	23.400029	26.897219	27.604449	28.881843	29.196711
46.900000	46.900000	55.830000	55.830000	56.830000	56.830000
39.250032	39.250024	39.906323	35.008619	36.709456	30.257824
39.333751	39.250028	40.351360	35.169796	36.678052	30.428187
68.920000	68.920000	70.370000	65.470000	67.170000	60.670000
24.700036	24.700010	24.700029	24.802810	25.864779	26.986815
26.399563	26.661699	27.912677	28.036694	28.951101	29.319505
59.700000	59.700000	59.700000	59.700000	60.700000	60.700000
27.523510	27.807213	27.992806	29.566992	22.963435	24.456033
28.188988	28.635404	29.317681	33.483559	27.014311	27.555154
55.100000	55.400000	55.400000	61.300000	55.800000	55.800000
29.151646	29.272809	31.418431	31.667105	32.406460	34.439494
25.516222	25.057953	26.343609	28.467317	28.040974	30.149043
70.550000	70.550000	70.550000	70.550000	71.320000	71.320000
40.248194	40.816610	43.339788	43.589730	36.398567	38.187502
44.380547	44.692818	47.623289	47.483362	39.682739	40.650956
90.980000	91.460000	91.480000	91.480000	84.080000	84.080000
31.691628	28.801447	31.728218	31.869675	32.751023	34.356733
36.110159	33.102747	35.164292	36.567474	37.583103	38.590850
70.400000	67.500000	71.500000	71.500000	72.250000	72.250000

Medina County, Ohio

Assessed Valuation and Estimated Actual Values of Taxable Property

Last Ten Years

	Real Property			Tangible Personal Property		Tangible Personal Property	
	Assessed Value			Public Utility		General Business	
Collection Year	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2013	$3,723,990,570	$736,871,530	$12,745,320,286	$99,869,580	$113,488,159	$0	$0
2012	3,704,517,210	748,401,850	12,722,625,886	93,958,960	106,771,545	0	0
2011	3,670,351,550	747,843,440	12,623,414,257	91,176,320	103,609,455	0	0
2010	3,961,423,520	735,762,290	13,420,530,886	89,068,810	101,214,557	0	0
2009	3,928,678,920	706,077,670	13,242,161,686	83,953,130	95,401,284	3,660,110	29,280,880
2008	3,867,182,430	706,404,310	13,067,390,686	82,331,600	93,558,636	7,522,140	60,177,120
2007	3,452,753,890	681,670,120	11,812,640,029	102,264,740	116,209,932	85,383,363	683,066,904
2006	3,355,993,150	661,351,830	11,478,128,514	103,947,740	118,122,432	135,681,115	723,632,613
2005	3,252,858,090	615,828,540	11,053,390,371	111,663,540	126,890,386	205,454,251	893,279,352
2004	2,939,046,270	562,780,350	10,005,218,914	114,326,210	129,916,148	290,678,631	1,263,820,135

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 was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006.

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

Source: Medina County, Ohio; County Auditor

Total				
Assessed Value	Estimated Actual Value	Ratio	Total Tax Rate (mills)	Weighted Average Tax Rate (per $1,000 of Assessed Value)
$4,560,731,680	$12,858,808,445	35.47%	$7.07	$6.84
4,546,878,020	12,829,397,431	35.44	7.07	5.90
4,509,371,310	12,727,023,712	35.43	7.07	5.90
4,786,254,620	13,521,745,443	35.40	7.07	5.43
4,722,369,830	13,366,843,850	35.33	7.07	5.42
4,663,440,480	13,221,126,442	35.27	7.07	5.42
4,322,072,113	12,611,916,864	34.27	7.07	5.70
4,256,973,835	12,319,883,559	34.55	7.21	5.81
4,185,804,421	12,073,560,109	34.67	7.22	5.85
3,906,831,461	11,398,955,197	34.27	7.23	6.11

Medina County, Ohio

Property Tax Levies And Collections

Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections To Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)(2)	Percent of Total Tax Collections To Tax Levy
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
2006	24,875,255	22,834,260	91.80	684,461	23,518,721	94.55
2005	24,044,724	22,299,817	92.74	621,756	22,921,573	95.33
2004	22,911,257	21,202,225	92.54	714,090	21,916,315	95.66

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

2013 and 2007

Taxpayer	2013 Real Property Assessed Valuation	2013 Percentage of Total Real Property Assessed Valuation
Ohio Farmers Insurance	$16,895,120	0.38%
Summa Akron City And St Thomas Hospitals	7,248,480	0.16
Lodi Station, LLC	6,783,030	0.15
Inland Medina Marketplace, LLC	6,583,070	0.15
Surrey Medwick Acquisition, LLC	6,089,990	0.14
Stratford Crossings, LTD	6,012,820	0.13
MTD Holdings, Incorporated	5,466,540	0.12
Octagon Associates, LTD	5,351,470	0.12
Forest Meadows	4,644,570	0.11
Wal-Mart Real Estate Business Trust	4,541,940	0.10
Total Real Property	$69,617,030	1.56%
Total Real Property Assessed Valuation	$4,460,862,100	

Taxpayer	2007 Real Property Assessed Valuation	2007 Percentage of Total Real Property Assessed Valuation
Ohio Farmers Insurance	$16,276,480	0.39%
Lodi Station, LLC	8,397,330	0.20
Western Reserve Masonic Community	6,620,850	0.16
City of Brunswick	6,492,120	0.16
Aldi, Incorporated	6,251,790	0.15
HK New Plan Exchange	4,973,760	0.12
Surrey Medwick Acquisition, LLC	4,834,560	0.12
HD Development of Maryland, Incorporated	4,703,770	0.11
Village in the Park	4,507,190	0.11
Mark Spagnuolo, LLC	4,325,880	0.11
Total Real Property	$67,383,730	1.63%
Total Real Property Assessed Valuation	$4,134,424,010	

Source: Medina County Auditor

Note: Information prior to 2007 was not available

Medina County, Ohio

Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years

	Governmental Activities				
Year	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Notes Payable
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
2006	8,694,637	1,781,228	1,873,898	247,446	0
2005	10,731,506	1,981,516	2,271,246	325,742	0
2004	11,415,000	2,206,804	2,645,013	0	0

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

Source: Medina County Auditor

Business-Type Activities				Total		
OWDA Loans	OPWC Loans	Rural Lorain Waterline Loan	General Obligation Bonds	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
$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
103,058,151	251,914	0	358,765	116,266,039	1.91	691
102,464,606	268,708	0	418,477	118,461,801	2.07	715
96,329,091	285,503	0	478,189	113,359,600	2.08	693

Medina County, Ohio

Ratio of General Obligation Bonded Debt to Estimated Actual Value and Bonded Debt Per Capita

Last Ten Years

Year	Population (1)	Estimated Actual Value of Taxable Property (2)	General Bonded Debt Outstanding	Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
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
2006	168,227	12,319,883,559	9,053,402	0.07	54
2005	165,712	12,073,560,109	11,149,983	0.09	67
2004	163,694	11,398,955,197	11,893,189	0.10	73

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 Principal	Interest	Total	Coverage
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
2006	12,268,307	11,355,402	912,905	2,864,468	1,848,393	4,712,861	0.19
2005	11,899,867	10,519,670	1,380,197	2,263,204	1,887,260	4,150,464	0.33
2004	11,148,187	9,600,848	1,547,339	3,148,823	2,083,845	5,232,668	0.30

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements Principal	Interest	Total	Coverage
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
2006	6,674,699	5,113,603	1,561,096	1,799,890	1,897,749	3,697,639	0.42
2005	6,777,934	4,518,404	2,259,530	1,724,258	1,857,825	3,582,083	0.63
2004	5,850,778	4,647,509	1,203,269	1,560,148	1,769,038	3,329,186	0.36

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements Principal	Interest	Total	Coverage
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
2006	7,459,851	6,823,248	636,603	588,835	321,324	910,159	0.70
2005	7,228,205	6,253,330	974,875	556,653	353,505	910,158	1.07
2004	7,746,071	6,714,829	1,031,242	526,231	383,928	910,159	1.13

(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

	2013	2012	2011	2010
Total Assessed Property Value	$4,560,731,680	$4,546,878,020	$4,509,371,310	$4,786,254,620
General Bonded Debt Outstanding:				
General Obligation Bonds	$5,019,918	$5,539,918	$4,430,000	$4,825,000
Special Assessment Bonds	540,000	710,026	885,051	1,055,076
Enterprise General Obligation Bonds	0	39,970	79,945	119,920
OWDA Loans	74,730,666	81,946,949	86,526,327	91,518,524
OPWC Loans	593,155	653,517	723,582	268,800
Rural Lorain County Waterline Loan	146,637	0	0	0
Total Gross Indebtedness	81,030,376	88,890,380	92,644,905	97,787,320
Less:				
Jail Construction Bonds	0	0	0	0
Special Assessment Debt	(540,000)	(710,026)	(885,051)	(1,055,076)
Enterprise General Obligation Bonds	0	(39,970)	(79,945)	(119,920)
OWDA Loans - Enterprise Fund Revenue	(74,613,083)	(81,610,848)	(85,983,592)	(90,756,953)
OWDA Loans - Special Assessment Revenue	(109,199)	(319,626)	(518,447)	(706,314)
OPWC Loans - Enterprise Fund Revenue	(545,227)	(586,190)	(627,155)	(184,738)
Amount Available in Debt Service Fund for for Retirement of General Obligation Bonds	(42,165)	(75,555)	(30,567)	(25,265)
Total Net Debt Applicable to Debt Limit	5,180,702	5,548,165	4,520,148	4,939,054
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	106,518,292	106,171,951	105,234,283	112,156,366
Overall Legal Debt Limit (10 ½ % of Assessed Valuation)	112,518,292	112,171,951	111,234,283	118,156,366
Legal Debt Margin Within 10 ½ % Limitations	$107,337,590	$106,623,786	$106,714,135	$113,217,312
Legal Debt Margin as a Percentage of the Debt Limit	95.40%	95.05%	95.94%	95.82%
Unvoted Debt Limitation 1 % of Assessed Valuation	$45,607,317	$45,468,780	$45,093,713	$47,862,546
Total Gross Indebtedness	81,030,376	88,890,380	92,644,905	97,787,320
Less:				
Jail Construction Bonds	0	0	0	0
Special Assessment Debt	(540,000)	(710,026)	(885,051)	(1,055,076)
Enterprise General Obligation Bonds	0	(39,970)	(79,945)	(119,920)
OWDA Loans - Enterprise Fund Revenue	(74,613,083)	(81,610,848)	(85,983,592)	(90,756,953)
OWDA Loans - Special Assessment Revenue	(109,199)	(319,626)	(518,447)	(706,314)
OPWC Loans - Enterprise Fund Revenue	(545,227)	(586,190)	(627,155)	(184,738)
Amount Available in Debt Service Fund for for Retirement of General Obligation Bonds	(42,165)	(75,555)	(30,567)	(25,265)
Net Debt Within 5 ½ % Limitations	5,180,702	5,548,165	4,520,148	4,939,054
Unvoted Legal Debt Margin Within 5 ½ % Limitations	$40,426,615	$39,920,615	$40,573,565	$42,923,492
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	88.64%	87.80%	89.98%	89.68%

Source: County Financial Records

2009	2008	2007	2006	2005	2004
$4,722,369,830	$4,663,440,480	$4,322,072,113	$4,256,973,835	$4,185,804,421	$3,906,831,461
$5,385,000	$5,610,000	$6,960,000	$8,710,000	$9,680,000	$11,415,000
1,230,364	1,405,652	1,595,940	1,781,228	1,981,516	2,206,804
179,629	239,341	299,053	358,765	418,477	478,189
97,797,602	102,489,191	102,522,512	104,932,049	104,735,852	98,974,104
293,837	343,792	410,263	499,360	594,450	285,503
0	0	0	0	0	0
104,886,432	110,087,976	111,787,768	116,281,402	117,410,295	113,359,600
0	(595,000)	(1,170,000)	(1,725,000)	(2,270,000)	(2,805,000)
(1,230,364)	(1,405,652)	(1,595,940)	(1,781,228)	(1,981,516)	(2,206,804)
(179,629)	(239,341)	(299,053)	(358,765)	(418,477)	(478,189)
(96,828,843)	(101,228,280)	(86,147,750)	(103,058,151)	(102,464,606)	(96,329,091)
(883,845)	(1,147,596)	(1,595,940)	(1,720,221)	(2,092,079)	(2,441,433)
(193,135)	(209,929)	(226,723)	(251,914)	(268,708)	(285,502)
(337,948)	(445,340)	(626,715)	(610,954)	(886,540)	(1,005,358)
5,232,668	4,816,838	20,125,647	6,775,169	7,028,369	7,808,223
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
110,559,246	109,086,012	100,551,803	98,924,346	97,145,111	90,170,787
116,559,246	115,086,012	106,551,803	104,924,346	103,145,111	96,170,787
$111,326,578	$110,269,174	$86,426,156	$98,149,177	$96,116,742	$88,362,564
95.51%	95.81%	81.11%	93.54%	93.19%	91.88%
$47,223,698	$46,634,405	$43,220,721	$42,569,738	$41,858,044	$39,068,315
104,886,432	110,087,976	111,787,768	116,281,402	117,410,295	113,359,600
0	(595,000)	(1,170,000)	(1,725,000)	(2,270,000)	(2,805,000)
(1,230,364)	(1,405,652)	(1,595,940)	(1,781,228)	(1,981,516)	(2,206,804)
(179,629)	(239,341)	(299,053)	(358,765)	(418,477)	(478,189)
(96,828,843)	(101,228,280)	(86,147,750)	(103,058,151)	(102,464,606)	(96,329,091)
(883,845)	(1,147,596)	(1,595,940)	(1,720,221)	(2,092,079)	(2,441,433)
(193,135)	(209,929)	(226,723)	(251,914)	(268,708)	(285,502)
(337,948)	(445,340)	(626,715)	(610,954)	(886,540)	(1,005,358)
5,232,668	4,816,838	20,125,647	6,775,169	7,028,369	7,808,223
$41,991,030	$41,817,567	$23,095,074	$35,794,569	$34,829,675	$31,260,092
88.92%	89.67%	53.44%	84.08%	83.21%	80.01%

Medina County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt

December 31, 2013

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	$5,122,963	100 %	$5,122,963
Special Assessment Bonds	540,000	100	540,000
OWDA Loans	117,583	100	117,583
OPWC Loans	47,928	100	47,928
Total Direct - Medina County	5,828,474		5,828,474
Overlapping			
Cities Wholly Within the County	36,552,743	100	36,552,743
City of Rittman	2,882,900	2	57,658
School Districts Wholly Within the County	273,246,101	100	273,246,101
Black River Local School District	2,500,000	42	1,050,000
Highland Local School District	29,148,520	99	28,857,035
Rittman Exempted Village SD	8,086,134	3	242,584
Norwayne LSD	9,698,168	8	775,853
Medina County Library	24,734,993	100	24,734,993
Total Overlapping	386,849,559		365,516,967
Totals	$392,678,033		$371,345,441

(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, 2013.

Source: Medina County Auditor

Medina County, Ohio
Principal Employers
2013 and 2004

2013

Employer	Employees	Percentage of Total County Employment
Westfield Group	1,560	2.99 %
Medina County	1,318	2.53
Medina Hospital	900	1.73
Brunswick City School District	830	1.59
Medina City School District	700	1.34
MTD Products	570	1.09
Sandridge Food Corporation	525	1.01
Wadsworth City School District	500	0.96
Carlisle Brake & Friction	440	0.84
Shiloh Industries	400	0.77
Total	7,743	14.85 %
Total Employment within the County	52,132	

2004

Employer	Employees	Percentage of Total County Employment
Discount Drug Mart	2,600	3.93 %
MTD Products	2,190	3.31
Plastik Pak	1,467	2.22
Westfield Group	1,292	1.95
Medina County	1,231	1.86
Medina General Hospital	920	1.39
Brunswick City School District	850	1.29
Schneider National	800	1.21
Medina City School District	780	1.18
Friction Projects/Hawk	557	0.85
Total	12,687	19.19 %
Total Employment within the County	66,106	

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)
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
2006	168,227	6,075,349,878	36,114	55,811	37
2005	165,712	5,725,846,736	34,553	55,811	37
2004	163,694	5,441,515,948	33,242	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)
131,557	119,537	1,318	5.9 %	$4,560,731,680
129,883	124,428	1,322	6.0	4,546,878,020
128,654	119,816	1,404	7.2	4,509,371,310
122,397	126,192	1,495	8.2	4,786,254,620
126,925	124,366	1,667	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
122,090	122,097	1,301	4.9	4,256,973,835
110,139	119,421	1,248	4.6	4,185,804,421
110,139	97,494	1,231	5.2	3,906,831,461

Medina County, Ohio

Full-Time Equivalent County Government Employees by Function/Program

Last Ten Years

Function/Program	2013	2012	2011	2010
Governmental Activities				
General Government				
Legislative and Executive				
County Offices	135	142	147	180
Real Estate Assessment	5	13	16	10
Delinquent Real Estate Tax Assessment Collections	6	6	4	7
Workforce Development	2	2	2	2
Judicial				
County Offices	115	109	109	143
Community Awareness	0	0	0	3
Child Support Enforcement	31	32	32	33
Public Safety				
County Offices	139	136	137	144
Drug Enforcement	7	7	6	6
Public Works				
County Offices	15	15	16	16
Auto and Gas	47	46	47	55
Health Services				
Developmental Disabilities	186	179	187	271
ADAMH	5	5	5	5
Animal Shelter	4	4	4	6
Human Services				
Transportation	15	8	8	55
Title IV-D	6	6	7	6
Shelter Care	4	4	4	7
Public Assistance	69	68	67	78
Victim Assistance	0	0	0	2
Office for Older Adults	6	6	6	22
County Home	20	20	21	33
Business-Type Activities				
Sewer District	99	101	103	100
Water District	18	17	19	23
Solid Waste	5	6	5	5
Totals	939	932	952	1,212

Source: Medina County Auditor

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

2009	2008	2007	2006	2005	2004
154	172	140	138	115	120
16	15	19	34	33	16
5	8	9	8	6	2
2	1	2	2	5	5
120	140	139	126	127	115
2	2	2	2	2	2
33	36	37	38	38	37
150	321	207	210	196	197
8	7	9	5	8	8
15	29	31	33	32	34
58	50	53	54	55	54
220	295	309	280	252	277
5	5	5	5	5	5
7	6	6	8	7	6
54	47	51	48	56	58
5	5	4	9	8	8
7	6	7	9	16	14
60	80	89	95	90	82
2	3	3	3	3	3
20	25	25	26	24	25
32	35	35	34	34	37
61	107	107	103	107	103
24	27	26	26	24	18
5	5	5	5	5	5
1,065	1,427	1,320	1,301	1,248	1,231

Medina County, Ohio

Operating Indicators by Function/Program

Last Ten Years

Function/Program	2013	2012	2011	2010
General Government				
Finance Department				
Number of Budget Amendment Resolutions Passed	66	62	63	70
State and Federal Grant Funds Received	$7,199,857	$8,765,163	$10,134,279	$9,842,699
Transportation				
Number of Trips	134,812	106,720	102,034	101,751
Number of Vehicles	26	24	24	24
Vehicle Miles Per Year	713,217	654,897	379,496	689,087
Accounting				
Agency Ratings - Standard and Poor's	AA	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa1	Aa1	Aa1	Aa2
Number of Checks/Vouchers Issued	30,895	33,152	33,090	32,999
Amount of Checks Written	$268,490,866	$319,726,755	$285,841,054	$287,023,813
Number of Receipts Issued	9,042	8,834	8,833	8,776
Number of Budget Adjustments Issued	1,681	1,663	1,667	1,740
Building				
Residential Construction Permits Issued	2,627	2,291	1,958	2,327
Commercial Construction Permits Issued	566	531	571	560
Estimated Value of Construction	$152,531,194	$135,690,458	$136,048,475	$208,846,657
Number of Permits Issued	3,193	2,822	2,529	2,887
Average Construction Costs of New Homes	$270,555	$278,847	$249,576	$232,326
Amount of Revenue Generated from Permits	$1,072,211	$1,063,261	$959,397	$1,041,663
Number of Contract Registrations Issued	447	457	471	354
Amount of Revenue Generated from Contract Registrations	$44,700	$45,700	$47,100	$33,700
Public Safety				
Sheriff's Department				
Number of Sheriff Promotional Test Administered	0	1	1	1
Number of Promotions from Sheriff's Certified Lists	0	2	2	0
Total Calls for Services	74,002	78,781	47,552	26,963
Number of Traffic Citations Issued	741	1,222	1,074	956
Number of Criminal Arrests	227	1,321	240	333
Number of Accident Reports Completed	70	N/A	93	147
Part 1 Offenses (Major Offenses)	192	1,014	164	53
Sheriff's Department Auxiliary Hours Worked	1,976	3,847	1,607	2,112
DUI Arrests	100	131	69	71
Number of Prisoners	3,428	3,385	3,242	3,084
Prisoner Meal Costs	$245,481	$262,472	$281,542	$240,853
Motor Vehicle Accidents	70	292	160	14
Property Damage Accidents	178	N/A	253	147
Gasoline Costs of Fleet	$182,758	$196,196	$142,309	$138,825
Number of Full-Time Law Enforcement Employees	55	57	53	56
Public Works				
Bridges Replaced	2	2	3	4
Culverts Replaced	7	15	17	25
Miles of Road Maintained	327	327	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	6,634	6,634	6,634
Number of Vehicles	123	124	124	124
Health Department				
Vital Statistics				
Number of Births - Certificates Filed	906	944	1,029	950
Number of Deaths - Certificates Filed	1,139	1,193	1,168	1,043
Number of Births - Certificates Issued	5,730	6,253	4,796	3,352
Number of Deaths - Certificates Issued	6,321	6,759	5,758	5,190
Burial Permits - Certificates Issued	953	821	852	750
Dog Warden Services Calls Responded to	3,409	3,756	4,609	4,437

Sources: Medina County

n/a: Information not available

2009	2008	2007	2006	2005	2004
64	66	1,261	1,213	1,227	1,196
$16,570,505	$6,381,782	$6,609,135	$6,600,773	$7,310,376	$5,514,263
103,508	123,530	118,331	119,377	194,048	116,054
23	26	24	24	24	22
662,046	733,480	772,773	825,629	715,734	816,224
AA	AA	AA	AA	AA	AA
Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
36,140	37,920	39,265	39,770	39,413	39,679
$294,970,841	$293,516,606	$217,202,402	$191,824,862	$184,128,822	$172,764,398
9,047	1,198	9,242	9,370	9,376	9,078
1,547	2,021	2,434	934	964	1,020
2,122	2,585	1,285	749	915	1,021
565	651	240	437	304	225
$111,002,776	$151,663,502	$23,640,266	$24,370,985	$23,644,753	$17,786,166
2,687	3,236	1,525	1,186	1,219	1,306
$200,804	$201,455	$302,015	$234,027	$225,602	$211,872
$702,261	$902,731	$1,011,370	$1,116,212	$1,149,987	$1,138,073
419	482	5,770	564	671	673
$37,570	$42,300	$32,990	$28,200	$33,550	$33,675
0	0	0	0	2	1
0	1	1	1	2	1
55,758	62,487	70,532	53,563	66,683	67,872
1,694	681	1,817	575	1,026	933
1,200	454	487	468	269	264
179	92	90	2,983	77	89
299	650	706	120	1,100	1,050
3,965	3,950	5,089	3,956	4,228	3,376
93	90	88	169	80	76
3,088	3,892	3,878	3,857	3,857	3,957
$242,818	$339,400	$338,748	$354,458	$247,266	$257,549
56	545	787	339	3	2
179	192	255	90	3	2
$139,337	$204,699	$203,953	$162,783	$131,890	$99,839
64	70	74	72	70	69
2	5	3	4	N/A	N/A
19	38	30	28	N/A	N/A
327	327	327	328	N/A	N/A
286	286	286	291	N/A	N/A
1,659	1,659	1,659	850	N/A	N/A
16	0	0	16	N/A	N/A
6,634	6,634	6,634	6,607	N/A	N/A
124	124	124	101	N/A	N/A
1,244	1,231	1,114	1,229	1,073	1,251
990	1,028	1,027	968	978	948
3,345	3,512	4,792	4,580	7,296	3,997
5,189	5,562	5,477	5,369	6,221	5,026
695	728	650	980	645	886
4,151	3,586	3,586	1,565	2,291	3,112

Medina County, Ohio

Capital Assets Statistics by Function/Program

Last Ten Years

	2013	2012	2011	2010
Governmental Activities				
General Government				
Legislative and Executive				
County Offices				
Vehicles	23	23	22	23
Real Estate Assessment				
Vehicles	2	2	2	3
Judicial				
County Offices				
Vehicles	3	3	3	1
Public Safety				
County Offices				
Vehicles	10	8	0	2
Probation Services				
Vehicles	0	0	0	1
Sheriff's Grant				
Vehicles	37	39	44	47
Public Works				
County Engineer				
Vehicles	62	59	57	63
Health Services				
Developmental Disabilities				
Vehicles	34	34	34	33
Dog and Kennel				
Vehicles	3	3	4	3
Human Services				
County Offices				
Vehicles	26	27	27	29
Public Assistance				
Vehicles	2	2	2	4
Business-Type Activities				
Sewer District				
Vehicles	71	70	73	71
Water District				
Vehicles	14	9	9	9
Solid Waste				
Vehicles	29	30	30	25

Source: Medina County Auditor

2009	2008	2007	2006	2005	2004
23	23	23	28	28	26
3	3	3	4	4	4
1	1	1	2	2	2
2	2	2	2	2	2
1	1	1	1	1	1
47	65	65	44	44	55
63	68	68	60	60	60
33	33	33	31	31	28
3	3	3	3	3	3
29	29	29	32	32	34
4	4	4	2	2	2
71	71	71	52	52	52
9	9	9	31	31	31
25	25	25	29	29	29

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AUDITORS OFFICE • OHIO • MEDINA COUNTY •

Dave Yost • Auditor of State

MEDINA COUNTY FINANCIAL CONDITION

MEDINA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 29, 2014

88 East Broad Street, Fourth Floor, Columbus, Ohio 43215-3506
Phone: 614-466-4514 or 800-282-0370 Fax: 614-466-4490
www.ohioauditor.gov

MEDINA COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2013

Dave Yost · Auditor of State

MEDINA COUNTY

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

Medina County
144 North Broadway Street
Medina, Ohio 44245

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2014, wherein we noted the County restated its Sewer District Fund and Solid Waste District Fund's net position.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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Compliance and Other Matters

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

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2014

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on Compliance for* Each *Major Federal Program

We have audited the Medina County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the Medina County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Medina County, Ohio complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance**.**

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Federal Awards Expenditures Schedule Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2014, wherein we noted the County restated its Sewer District Fund and Solid Waste District Fund's net position. We conducted our audit to opine on the County's basic financial statements. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2014

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MEDINA COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
U.S. Department of Agriculture			
Passed through the Ohio Department of Job and Family Services			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1213-11-0079 / G-1415-11-5394	10.561	$ 481,177
Passed through the Ohio Department of Education			
Child Nutrition Cluster:			
National School Lunch Program	Not Available	10.555	45,722
Non-Cash Assistance:			
National School Lunch Program	Not Available	10.555	209
Total National School Lunch Program			45,931
Total Child Nutrition Cluster			45,931
Total U.S. Department of Agriculture			**527,108**
U.S. Department of Housing and Urban Development			
Passed through the Ohio Development Services Agency			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-12-1BV-1	14.228	160,416
	B-Z-08-048-1		37,190
	B-D-12-1BV-1		155,564
	B-F-11-1BV-1		16,507
Revolving Loan Program	Not Available		33,188
Total Community Development Block Grants/State's Program			402,865
Total U.S. Department of Housing and Urban Development			**402,865**
U.S. Department of Justice			
Passed through the Ohio Department of Public Safety			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	11-WE-AX-0045	16.590	120,306
Edward Byrne Memorial Justice Assistance Grant Program	2012-JG-A01-6443	16.738	53,243
	2012-JG-LLE-5255		8,000
Total Edward Byrne Memorial Justice Assistance Grant Program			61,243
Passed through the Ohio Attorney General			
Crime Victim Assistance	2013VAGENE014	16.575	35,079
	2014VAGENE014		14,720
Total Crime Victim Assistance			49,799
Total U.S. Department of Justice			**231,348**
U.S. Department of Labor			
Passed through WIA Area 20			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	FY13, FY14	17.258	347,308
WIA Youth Activities	FY13, FY14	17.259	291,506
WIA Dislocated Worker Formula Grants	FY13, FY14	17.278	215,814
Total Work Force Investment Act Cluster			854,628
Total U.S. Department of Labor			**854,628**

MEDINA COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
U.S. Department of Transportation			
Passed through the Ohio Department of Transportation			
Highway Planning and Construction	PID 85055	20.205	$ 49,080
	PID 88394		55,029
	PID 88396		866,673
	PID 91045		75,451
	PID 92498		318,224
Total - Highway Planning and Construction			1,364,457
Formula Grants for Other Than Urbanized Areas	RPT-0052-033-132	20.509	217,600
	RPT-0052-033-131		886,240
	RPT-0052-001-105		90,901
Total - Formula Grants for Other Than Urbanized Areas			1,194,741
Passed through the Ohio Department of Public Safety			
State and Community Highway Safety	HVEO-2013-52-00-00-00370-00	20.600	37,525
	HVEO-2014-52-00-00-00384-00		7,906
	OVITF-2013-52-00-00-0042		4,052
Total State and Community Highway Safety			49,483
Total U.S. Department of Transportation			**2,608,681**
U.S. Department of Education			
Passed through the Ohio Department of Education			
Special Education Cluster (IDEA):			
Special Education - Grants to States	066134-6B-SF-13P	84.027	6,928
	066134-6B-SF-14P		37,716
Total Special Education - Grants to States			44,644
Special Education - Preschool Grants	066134-PG-S1-13P	84.173	1,100
	066134-PG-S1-14P		29,675
Total Special Education - Preschool Grants			30,775
Total Special Education Cluster (IDEA)			75,419
Passed through the Ohio Department of Health			
Special Education-Grants for Infants and Families	05210021HG0313	84.181	101,982
	05210021HG0514		104,625
Total Special Education - Grants for Infants and Families			206,607
Total U.S. Department of Education			**282,026**
U.S. Department of Health and Human Services			
Passed through the Ohio Department of Aging			
Aging Cluster:			
Special Programs for the Aging - Title II, Part B - Grants for Supportive Services and Senior Centers	Not Available	93.044	164,632
Special Programs for the Aging - Title III, Part C - Nutritional Services	Not Available	93.045	112,266
Non-Cash Assistance:			
Special Programs for the Aging - Title III, Part C - Nutritional Services	Not Available	93.045	111,529
Total - Special Programs for the Aging - Title III, Part C - Nutritional Services			223,795
Non-Cash Assistance:			
Nutritional Services Incentive Program	Not Available	93.053	22,257
Total Aging Cluster			410,684

MEDINA COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
Passed through the Ohio Department of Mental Health and Addiction Services			
Promoting Safe and Stable Families	5AU-13-100-22-053	93.556	$ 20,295
	5AU-14-100-22-052		4,297
Passed through the Ohio Department of Job and Family Services			
Promoting Safe and Stable Families	G-1213-11-0079 / G-1415-11-5394	93.556	130,988
Total - Promoting Safe and Stable Families			155,580
Foster Care - Title IV-E	G-1213-11-0079 / G-1415-11-5394	93.658	392,679
Adoption Assistance	G-1213-11-0079 / G-1415-11-5394	93.659	220,184
Temporary Assistance for Needy Families	G-1213-11-0079 / G-1415-11-5394	93.558	1,705,697
Child Welfare Services - State Grants	G-1213-11-0079 / G-1415-11-5394	93.645	58,206
Chafee Foster Care Independence Program	G-1213-11-0079 / G-1415-11-5394	93.674	25,001
Child Care and Development Block Grant	G-1213-11-0079 / G-1415-11-5394	93.575	108,922
Child Support Enforcement	G-1213-11-0080 / G-1415-11-5395	93.563	1,386,690
Community-Based Child Abuse Prevention Grants	G-1213-11-0079 / G-1415-11-5394	93.590	2,000
	JFSFCB11		20,007
Total Community-Based Child Abuse Prevention Grants			22,007
Social Services Block Grant	G-1213-11-0079 / G-1415-11-5394	93.667	736,176
Passed through the Ohio Department of Mental Health and Addiction Services			
Social Services Block Grant	Not Available	93.667	74,831
Passed through the Ohio Department of Developmental Disabilities			
Social Services Block Grant	Not Available	93.667	106,020
Total - Social Services Block Grant			917,027
Passed through the Ohio Department of Job and Family Services			
Medical Assistance Program	G-1213-11-0079 / G-1415-11-5394	93.778	547,742
Passed through the Ohio Department of Developmental Disabilities			
Medical Assistance Program	Not Available	93.778	118,091
Total - Medical Assistance Program			665,833
Passed through the Ohio Department of Mental Health and Addiction Services			
Block Grants for Prevention and Treatment of Substance Abuse	Not Available	93.959	525,510
Passed through the Ohio Department of Mental Health and Addiction Services			
Block Grants for Community Mental Health Services	Not Available	93.958	77,490
Total U.S. Department of Health and Human Services			**6,671,510**
Totals			**$ 11,578,166**

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

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MEDINA COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2013

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports Medina County's (the County's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Mental Health and Addiction Services to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE C - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE D – FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the fair value. The County allocated donated food commodities to the respective programs that benefitted from the use of those donated food commodities.

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property and by other guarantees.

Activity in the CDBG revolving loan fund during 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	$127,466
Loans made	-
Loan principal repaid	14,363
Ending loans receivable balance as of December 31, 2013	$113,103
Cash balance on hand in the revolving loan fund as of December 31, 2013	$35,131
Administrative costs expended during 2013	-
Other costs expended during 2013	(33,188)
Economic Development Project payments received during 2013	4,649

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2013, the County estimates $200 to be uncollectible.

NOTE G – MEDICAID DEFERRED PAYMENT

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2008 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA#93.778) in the amount of $1,756. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

NOTE H – OHIO DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES

Effective July 1, 2013, the Ohio Department of Alcohol and Drug Addiction Services (ODADAS) and the Ohio Department of Mental Health (ODMH) merged to create the Ohio Department of Mental Health and Addiction Services (ODMHAS). All grants passed through ODADAS and ODMH are reported as being passed through the ODMHAS on the County’s Schedule of Expenditures of Federal Awards.

MEDINA COUNTY

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	**Type of Financial Statement Opinion**	Unmodified
(d)(1)(ii)	**Were there any material control weaknesses reported at the financial statement level (GAGAS)?**	No
(d)(1)(ii)	**Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(iii)	**Was there any reported material noncompliance at the financial statement level (GAGAS)?**	No
(d)(1)(iv)	**Were there any material internal control weaknesses reported for major federal programs?**	No
(d)(1)(iv)	**Were there any significant deficiencies in internal control reported for major federal programs?**	No
(d)(1)(v)	**Type of Major Programs' Compliance Opinion**	Unmodified
(d)(1)(vi)	**Are there any reportable findings under § .510(a)?**	No
(d)(1)(vii)	**Major Programs (list):**	➢ Workforce Investment Act (WIA) Cluster, CFDA 17.258, 17.259 and 17.278; ➢ Child Support Enforcement, CFDA 93.563; ➢ Social Services Block Grant, CFDA 93.667; ➢ Medical Assistance Program, CFDA 93.778; ➢ Community Development Block Grants/State's Program, CFDA 14.228; ➢ Special Education – Grants for Infants and Families, CFDA 84.181; ➢ Temporary Assistance for Needy Families (TANF), CFDA 93.558.
(d)(1)(viii)	**Dollar Threshold: Type A\B Programs**	Type A: > $348,399 Type B: all others
(d)(1)(ix)	**Low Risk Auditee?**	No

MEDINA COUNTY

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None