

Medina County, Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

*FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2012*

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2012



Michael E. Kovack
Medina County Auditor

Prepared by
The Medina County Auditor's Office

INTRODUCTORY SECTION

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2012
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Medina County Auditor

MICHAEL E. KOVACK

144 North Broadway St. Medina, Ohio 44256

June 28, 2013

To the Citizens of Medina County
and to The Board of County Commissioners:
the Honorable Adam Friedrich,
the Honorable Patricia G. Geissman, 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, 2012. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

This report enables the County to comply with Ohio Administration Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires counties reporting on a GAAP basis to file unaudited 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.

-v-

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

Local Economy

Once you have visited Medina County, you will find it is a community rich in traditions and history, and the kind of area you can move to, become a part of, and stay for a lifetime. 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 2012 operating budget in February 2012. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects

The Board of County Commissioners recently authorized the purchase and installation of a new IP telephone system for use by most County offices and departments. The system is estimated to cost \$264,000 through a lease-purchase arrangement and will allow for approximately 560 County employees to benefit from upgraded equipment and software that should result in enhanced communications and operational efficiencies. The transition from the current telephone system to the new system will generate an estimated \$156,000 in annual budgetary savings for participating offices. This project has now commenced and should be completed by November, 2013.

The County, in May, 2013, executed an agreement with the Medina County Port Authority to connect to the Port's newly-constructed fiber network. This agreement will enable the County to receive fiber optic transport communication services from the Port through the lease of lit and dark fiber, and internet connectivity, that will be accessible and utilized by the offices and departments located within the County's main buildings. The services to be provided by the Port's network will importantly provide greater and sufficient bandwidth to meet current and projected operational needs. This project is expected to begin August, 2013 and be completed by October, 2013.

Through use of a percentage of the proceeds the County is scheduled to receive in 2013 from a State tax on casino revenues, the County Commissioners have budgeted \$1 million for various capital improvements of buildings and grounds. Included in the list of projects to be undertaken this year are the final phase of the repair and restoration of the County Courthouse clock tower, the installation of a new roof at the County Human Services Center, and the paving of multiple parking facilities.

Future Projects

The necessity and timing of an expansion of the County Courthouse complex will be reviewed during the second half of 2013 and during the annual budget process in 2014. The Board of County Commissioners had previously retained the services of an architectural firm to design an expansion of the existing Courthouses, but this process was suspended in 2010 due to a weakened economy and reduced available funding. The preliminary planning and design work for this project indicated a need for approximately 40,000 square feet of additional, constructed space. It is anticipated that financing for this project will come from the issuance of general obligation bonds and that a designated portion of the casino tax revenue will provide for debt service obligations associated with this project.

Department Focus: The Medina County Auditor's Office

Department Focus Auditor Michael E. Kovack serves as the Chief Fiscal Officer of Medina County. He is responsible for the custody and disbursement of 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 Auditor, Dave Yost, Auditor of State's Office, has issued an unmodified ("clean") opinion on the Medina County financial statements for year ended December 31, 2012. 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, 2011. This marked the twenty-seventh 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

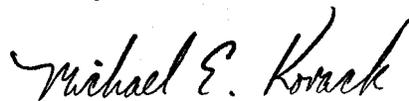
This report would not have been possible without the dedication, determination and high professional standards of Sharon Creswell and Erin Roberts.

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,



MICHAEL E. KOVACK
Medina County Auditor

*Medina County, Ohio
Elected Officials*

December 31, 2012

Board of County Commissioners

Patricia G. Geissman, President

Adam Friedrich

Stephen D. Hambley

Michael E. Kovack

Auditor

David Wadsworth

Clerk of Courts

Dr. Neil Grabenstetter

Coroner

Mike Salay

Engineer

Dean Holman

Prosecutor

Colleen Swedyk

Recorder

Neil Hassinger

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

James L. Kimbler

Christopher Collier

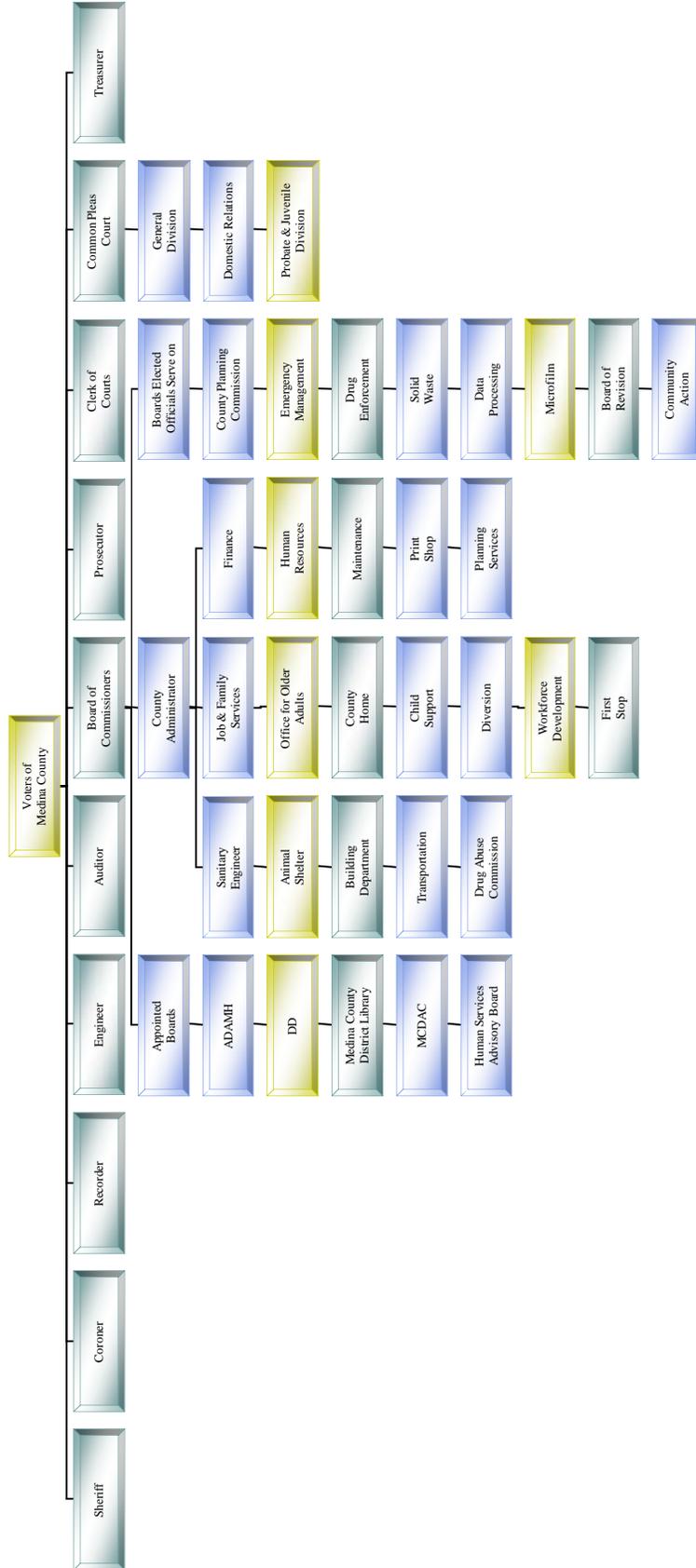
Domestic Relations

Mary Kovack

Probate and Juvenile Court

John Lohn

**Medina County, Ohio
Organization Chart
December 31, 2012**



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, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Christopher P. Morrill
President

Jeffrey R. Emer
Executive Director

FINANCIAL SECTION



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County), as of and for the year ended December 31, 2012, 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, 2012, 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.

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 financial section's combining statements, individual fund statements and schedules, are management's responsibility, and were derived 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 this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical 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 28, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 28, 2013

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

The discussion and analysis of Medina County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2012. 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 2012 are:

- During 2012, the County received the first State distributions of the proceeds from tax on casino revenues. These tax revenues result from gaming receipts collected at four authorized casinos, located in Cleveland, Cincinnati, Columbus, and Toledo. It is estimated that the County will annually receive \$2.5 to \$3 million from this revenue source, which will partly offset the recent loss of revenue from State legislated reductions in local government funds and tangible personal property taxes. During the next several years, it is anticipated that casino tax revenues will be utilized by the County to assist with general fund operations and capital improvement projects.
- Employee union contract negotiations commenced in the last quarter of 2012, with thirteen collective bargaining units within the County organization. These negotiations successfully led to final agreements with all unionized employees that provided for modest cost of living wage rate increases for the years 2013 and 2014, and also allowed for greater cost participation by employees for health care benefits. The negotiation process was instrumental in stabilization of costs during critical budget periods.

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, ADAMH Board and public assistance special revenue funds, Medina County sewer district, Medina County water district and solid waste management enterprise funds are also included as major funds.

Reporting the County as a Whole

Statement of Net 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 2012?" 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.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

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, ADAMH Board, public assistance, Medina County sewer district, Medina County water district and solid waste management.

Governmental Funds

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

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 2012 compared to 2011.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Assets						
Current and Other Assets	\$94,488,448	\$89,762,829	\$17,256,902	\$16,955,827	\$111,745,350	\$106,718,656
Capital Assets, Net	57,321,484	56,755,987	255,658,461	256,580,601	312,979,945	313,336,588
<i>Total Assets</i>	<u>151,809,932</u>	<u>146,518,816</u>	<u>272,915,363</u>	<u>273,536,428</u>	<u>424,725,295</u>	<u>420,055,244</u>
Deferred Outflows of Resources	<u>41,472</u>	<u>28,412</u>	<u>0</u>	<u>0</u>	<u>41,472</u>	<u>28,412</u>
Liabilities						
Current and Other Liabilities	8,968,829	11,330,681	3,461,466	3,158,152	12,430,295	14,488,833
Long-Term Liabilities:						
Due Within One Year	1,147,591	1,104,198	7,336,858	7,174,291	8,484,449	8,278,489
Due In More Than One Year	11,397,056	11,889,424	75,950,330	80,489,819	87,347,386	92,379,243
<i>Total Liabilities</i>	<u>21,513,476</u>	<u>24,324,303</u>	<u>86,748,654</u>	<u>90,822,262</u>	<u>108,262,130</u>	<u>115,146,565</u>
Deferred Inflows of Resources	<u>26,306,984</u>	<u>22,416,425</u>	<u>0</u>	<u>0</u>	<u>26,306,984</u>	<u>22,416,425</u>
Net Position						
Net Investment in Capital Assets	51,616,330	50,525,639	173,421,462	169,889,909	225,037,792	220,415,548
Restricted for:						
Capital Projects	87,588	395,602	0	0	87,588	395,602
Debt Service	3,656,020	3,218,227	0	0	3,656,020	3,218,227
Achievement Center	14,041,395	14,096,279	0	0	14,041,395	14,096,279
ADAMH Board	4,692,177	4,105,626	0	0	4,692,177	4,105,626
Auto and Gas	6,795,554	6,320,565	0	0	6,795,554	6,320,565
Child Support Enforcement	69,549	240,812	0	0	69,549	240,812
Ditch Maintenance	5,318,459	4,941,924	0	0	5,318,459	4,941,924
Drug Enforcement	1,395,717	1,311,228	0	0	1,395,717	1,311,228
Public Assistance	1,468,574	1,164,619	0	0	1,468,574	1,164,619
Real Estate Assessment	3,575,349	2,334,038	0	0	3,575,349	2,334,038
School Sales Tax	1,581,960	1,451,362	0	0	1,581,960	1,451,362
Shelter Care and Youth Services	421,435	485,482	0	0	421,435	485,482
Other Purposes	4,810,466	4,446,132	0	0	4,810,466	4,446,132
Unclaimed Monies	60,919	52,703	0	0	60,919	52,703
Unrestricted	4,439,452	4,716,262	12,745,247	12,824,257	17,184,699	17,540,519
<i>Total Net Position</i>	<u>\$104,030,944</u>	<u>\$99,806,500</u>	<u>\$186,166,709</u>	<u>\$182,714,166</u>	<u>\$290,197,653</u>	<u>\$282,520,666</u>

Total assets increased from 2011 to 2012, primarily due to higher property taxes receivable during 2012 due to higher assessed values.

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

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Table 2 shows the changes in net position for the year ended December 31, 2012 as compared to 2011.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues						
Program Revenues						
Charges for Services	\$17,096,659	\$16,662,359	\$29,922,295	\$26,835,203	\$47,018,954	\$43,497,562
Operating Grants and Contributions	33,130,621	32,768,641	207,253	40,735	33,337,874	32,809,376
Capital Grants and Contributions	1,900,214	2,360,628	8,173,495	6,877,174	10,073,709	9,237,802
Total Program Revenues	52,127,494	51,791,628	38,303,043	33,753,112	90,430,537	85,544,740
General Revenues						
Property Taxes	25,148,397	24,302,813	0	0	25,148,397	24,302,813
Sales Taxes	20,978,985	19,871,981	0	0	20,978,985	19,871,981
Property Transfer Taxes	1,614,330	1,416,345	0	0	1,614,330	1,416,345
Grants and Entitlements	3,246,309	4,578,932	0	0	3,246,309	4,578,932
Interest	379,767	741,064	0	0	379,767	741,064
Miscellaneous	2,613,617	1,738,311	74,413	151,556	2,688,030	1,889,867
Total General Revenues	53,981,405	52,649,446	74,413	151,556	54,055,818	52,801,002
Total Revenues	106,108,899	104,441,074	38,377,456	33,904,668	144,486,355	138,345,742
Program Expenses						
General Government:						
Legislative and Executive	23,878,766	21,536,869	0	0	23,878,766	21,536,869
Judicial	10,238,925	10,701,479	0	0	10,238,925	10,701,479
Public Safety	19,035,208	20,013,796	0	0	19,035,208	20,013,796
Public Works	9,428,251	12,790,269	0	0	9,428,251	12,790,269
Health	23,903,568	25,052,824	0	0	23,903,568	25,052,824
Human Services	14,070,191	13,641,518	0	0	14,070,191	13,641,518
Economic Development and Assistance - Primary Government	848,556	998,437	0	0	848,556	998,437
Economic Development and Assistance - External Government	238,511	319,065	0	0	238,511	319,065
Interest and Fiscal Charges	242,479	272,329	0	0	242,479	272,329
Sewer	0	0	18,655,862	18,270,399	18,655,862	18,270,399
Water	0	0	8,899,469	8,563,091	8,899,469	8,563,091
Solid Waste	0	0	7,369,582	7,418,894	7,369,582	7,418,894
Total Program Expenses	101,884,455	105,326,586	34,924,913	34,252,384	136,809,368	139,578,970
Increase (Decrease) in Net Position Before Transfers	4,224,444	(885,512)	3,452,543	(347,716)	7,676,987	(1,233,228)
Transfers	0	(46,107)	0	46,107	0	0
<i>Increase (Decrease) in Net Position</i>	4,224,444	(931,619)	3,452,543	(301,609)	7,676,987	(1,233,228)
Net Position, January 1	99,806,500	100,738,119	182,714,166	183,015,775	282,520,666	283,753,894
Net Position, December 31	\$104,030,944	\$99,806,500	\$186,166,709	\$182,714,166	\$290,197,653	\$282,520,666

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Governmental Activities

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

Total governmental activities revenue for the County for 2012 increased from 2011. The increase was primarily due to increases in charges for services, property taxes, and sales taxes.

Charges for services revenue increased from 2011 to 2012, mostly due to increased real estate assessment charges and ODOT charges.

Revenues provided by the State and federal governments included \$33,130,621 for operations, \$1,900,214 for capital improvement or acquisitions and \$3,246,309 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services, including services provided to clients of the Board of Developmental Disabilities, and Child Support Enforcement Agency activities during 2012.

Total governmental activities expenses for the County for 2012 decreased. 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 \$37,973,759 in expenses out of \$101,884,455 total expenses for the governmental activities; more than 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 2012 increased significantly. The increase was due to increased charges for services due to higher usage rates in the sewer fund.

Business-type activities expenses for the County for 2012 increased from 2011 due to higher personnel and materials and supplies expenses.

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Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2012 as compared to 2011.

Table 3
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2012	2011	2012	2011
General Government:				
Legislative and Executive	\$23,878,766	\$21,536,869	(\$17,382,741)	(\$17,034,110)
Judicial	10,238,925	10,701,479	(6,035,274)	(6,233,186)
Public Safety	19,035,208	20,013,796	(13,249,220)	(13,489,177)
Public Works	9,428,251	12,790,269	3,319,656	(542,867)
Health	23,903,568	25,052,824	(12,716,156)	(12,145,483)
Human Services	14,070,191	13,641,518	(3,426,585)	(3,368,151)
Economic Development and Assistance - Primary Government	848,556	998,437	145,498	(211,353)
Economic Development and Assistance - External Government	238,511	319,065	(169,660)	(238,302)
Interest and Fiscal Charges	242,479	272,329	(242,479)	(272,329)
<i>Total</i>	<u>\$101,884,455</u>	<u>\$105,326,586</u>	<u>(\$49,756,961)</u>	<u>(\$53,534,958)</u>

Of the County's \$101,884,455 in governmental expenses, \$52,127,494 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 \$107,016,139 and expenditures of \$104,046,125.

The most significant fund is the general fund with a year-end fund balance of \$7,338,272, which included an unassigned fund balance of \$6,762,811, compared to annual expenditures of \$35,468,978. Revenues exceeded expenditures by \$1,722,952 due to increased sales tax and charges for services.

The Achievement Center revenues of \$18,428,833, with the majority being property taxes, allowed for the operations of a school for the developmentally disabled. This fund's operating expenditures increased by \$874,770 to \$18,556,822 for 2012, which caused expenditures to exceed revenues in 2012.

The ADAMH Board revenues of \$4,848,628, the majority from State and Federal grants, allowed for the Board to contract with local mental health agencies to provide services for the residents of the County. The operating expenditures for those services were \$4,482,118, which allowed the fund to build up its fund balance by \$366,510, before a transfer in of \$192,289, resulting in a net change of \$558,799.

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The Public Assistance revenues of \$4,523,118, 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 \$5,398,381 exceeded revenues due to fewer receipts of intergovernmental revenues. The general fund transferred revenues to cover 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 \$3,527,692 from 2011 to 2012. The increase is attributed to more charges for services and higher capital contributions.

Long-term liabilities decreased from 2011 to 2012 due to the County incurring less debt in 2012 than in 2011 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 2012, 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 2012, 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 decreased estimated revenues and other sources and appropriations and other uses by \$57,836 and \$66,872, 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 \$35,956,844 and actual revenue collections were \$37,549,067. The majority of this was due to the receipt of increased property and sales tax revenue. Actual expenditures and other uses were \$1,865,440 less than final budgeted appropriations due to the County spending less on contractual services.

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Capital Assets and Debt Administration

Capital Assets

Table 4
Capital Assets
Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$3,020,105	\$3,036,655	\$1,001,720	\$1,001,720	\$4,021,825	\$4,038,375
Construction in Progress	98,615	1,665,438	2,980,195	2,057,603	3,078,810	3,723,041
Buildings	32,338,869	30,886,372	9,634,706	9,958,516	41,973,575	40,844,888
Improvements Other than Buildings	2,083,061	2,119,209	32,574,725	34,604,382	34,657,786	36,723,591
Equipment	3,042,898	2,884,736	1,413,987	1,410,648	4,456,885	4,295,384
Infrastructure						
Bridges	11,675,812	10,845,401	0	0	11,675,812	10,845,401
Roads	2,555,949	2,444,629	0	0	2,555,949	2,444,629
Culverts	2,484,056	2,847,744	0	0	2,484,056	2,847,744
Signals	22,119	25,803	0	0	22,119	25,803
Water Lines	0	0	100,449,483	100,045,994	100,449,483	100,045,994
Sewer Lines	0	0	107,603,654	107,501,738	107,603,654	107,501,738
<i>Totals</i>	<u>\$57,321,484</u>	<u>\$56,755,987</u>	<u>\$255,658,470</u>	<u>\$256,580,601</u>	<u>\$312,979,954</u>	<u>\$313,336,588</u>

Total capital assets for Medina County as of December 31, 2012, were \$312,979,954, a decrease of \$356,634 from 2011. The decrease was due to depreciation amounts being higher than the additions. 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, \$2,675,319 in water lines and \$895,662 in sewer 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, 2012, Medina County had total governmental activity general obligation bonded debt outstanding of \$5,647,234. Outstanding special assessment bonds totaled \$710,026. 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	
	2012	2011	2012	2011	2012	2011
General Obligation Bonds	\$5,647,234	\$4,472,341	\$39,970	\$79,945	\$5,687,204	\$4,552,286
Special Assessment Bonds	710,026	885,051	0	0	710,026	885,051
OWDA Loans	336,101	542,735	81,610,848	85,983,592	81,946,949	86,526,327
OPWC Loans	67,327	96,427	586,190	627,155	653,517	723,582
<i>Totals</i>	<u>\$6,760,688</u>	<u>\$5,996,554</u>	<u>\$82,237,008</u>	<u>\$86,690,692</u>	<u>\$88,997,696</u>	<u>\$92,687,246</u>

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During 2012, Medina County's long-term debt decreased. The governmental activities debt obligations increased by \$764,134 as new debt was issued. Business-type activities saw a decrease of \$4,453,684 in long-term debt due also to debt being retired.

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 2012, \$7,379,101 was retired during the year and the County had \$2,799,723 in proceeds. The outstanding balance at year-end was \$81,946,949. 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 2012, \$70,065 was retired. The outstanding balance at year-end was \$653,517. 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, 2012 were \$5,647,234 with \$849,729 being retired during the year and the County had \$2,024,622 in proceeds. For the business-type activities, general obligation bonds outstanding at December 31, 2012, were \$39,970 with \$39,975 being retired during the year. All bonds are backed by the full faith and credit of the County.

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

Current Financial Related Activities

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

The unemployment rate for the County is currently 6 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 8.1 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2013 year. At the end of the 2012 year, the fund balance in the general fund decreased by \$42,263.

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, 2012

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$46,923,886	\$13,260,755	\$60,184,641
Cash and Cash Equivalents:			
In Segregated Accounts	188,277	0	188,277
With Fiscal Agents	1,307,642	0	1,307,642
Material and Supplies Inventory	582,279	382,858	965,137
Accrued Interest Receivable	75,840	0	75,840
Accounts Receivable	945,797	3,873,220	4,819,017
Internal Balances	340,395	(340,395)	0
Intergovernmental Receivable	7,841,878	80,455	7,922,333
Sales Taxes Receivable	3,431,467	0	3,431,467
Property Taxes Receivable	27,463,891	0	27,463,891
Special Assessments Receivable	5,219,467	0	5,219,467
Loans Receivable	167,629	0	167,629
Nondepreciable Capital Assets	3,118,720	3,981,915	7,100,635
Depreciable Capital Assets, Net	54,202,764	251,676,555	305,879,319
<i>Total Assets</i>	<u>151,809,932</u>	<u>272,915,363</u>	<u>424,725,295</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	41,472	0	41,472
Liabilities			
Accounts Payable	1,448,113	1,203,513	2,651,626
Contracts Payable	410,174	297,129	707,303
Accrued Wages and Benefits	1,013,715	172,666	1,186,381
Retainage Payable	120,691	0	120,691
Matured Compensated Absences Payable	245,908	60,242	306,150
Accrued Interest Payable	31,440	1,599,408	1,630,848
Intergovernmental Payable	3,772,367	128,508	3,900,875
Claims Payable	1,926,421	0	1,926,421
Long-Term Liabilities:			
Due Within One Year	1,147,591	7,336,858	8,484,449
Due In More Than One Year	11,397,056	75,950,330	87,347,386
<i>Total Liabilities</i>	<u>21,513,476</u>	<u>86,748,654</u>	<u>108,262,130</u>
Deferred Inflows of Resources			
Property Taxes	26,306,984	0	26,306,984
Net Position			
Net Investment in Capital Assets	51,616,330	173,421,462	225,037,792
Restricted for:			
Capital Projects	87,588	0	87,588
Debt Service	3,656,020	0	3,656,020
Achievement Center	14,041,395	0	14,041,395
ADAMH Board	4,692,177	0	4,692,177
Auto and Gas	6,795,554	0	6,795,554
Child Support Enforcement	69,549	0	69,549
Ditch Maintenance	5,318,459	0	5,318,459
Drug Enforcement	1,395,717	0	1,395,717
Public Assistance	1,468,574	0	1,468,574
Real Estate Assessment	3,575,349	0	3,575,349
School Sales Tax	1,581,960	0	1,581,960
Shelter Care and Youth Services	421,435	0	421,435
Other Purposes	4,810,466	0	4,810,466
Unclaimed Monies	60,919	0	60,919
Unrestricted	4,439,452	12,745,247	17,184,699
<i>Total Net Position</i>	<u>\$104,030,944</u>	<u>\$186,166,709</u>	<u>\$290,197,653</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2012

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$23,878,766	\$4,923,825	\$1,572,200	\$0
Judicial	10,238,925	2,327,476	1,876,175	0
Public Safety	19,035,208	3,968,673	1,817,315	0
Public Works	9,428,251	3,184,827	7,662,866	1,900,214
Health	23,903,568	565,435	10,621,977	0
Human Services	14,070,191	1,978,327	8,665,279	0
Economic Development and Assistance - Primary Government	848,556	79,245	914,809	0
Economic Development and Assistance - External Government	238,511	68,851	0	0
Interest and Fiscal Charges	242,479	0	0	0
<i>Total Governmental Activities</i>	<u>101,884,455</u>	<u>17,096,659</u>	<u>33,130,621</u>	<u>1,900,214</u>
Business-Type Activities				
Sewer	18,655,862	13,766,883	158,211	4,838,531
Water	8,899,469	8,251,923	0	3,334,964
Solid Waste	7,369,582	7,903,489	49,042	0
<i>Total Business-Type Activities</i>	<u>34,924,913</u>	<u>29,922,295</u>	<u>207,253</u>	<u>8,173,495</u>
<i>Total</i>	<u>\$136,809,368</u>	<u>\$47,018,954</u>	<u>\$33,337,874</u>	<u>\$10,073,709</u>

General Revenues

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

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
(\$17,382,741)	\$0	(\$17,382,741)
(6,035,274)	0	(6,035,274)
(13,249,220)	0	(13,249,220)
3,319,656	0	3,319,656
(12,716,156)	0	(12,716,156)
(3,426,585)	0	(3,426,585)
145,498	0	145,498
(169,660)	0	(169,660)
(242,479)	0	(242,479)
<u>(49,756,961)</u>	<u>0</u>	<u>(49,756,961)</u>
0	107,763	107,763
0	2,687,418	2,687,418
0	582,949	582,949
<u>0</u>	<u>3,378,130</u>	<u>3,378,130</u>
<u>(49,756,961)</u>	<u>3,378,130</u>	<u>(46,378,831)</u>
9,535,503	0	9,535,503
623,422	0	623,422
12,428,697	0	12,428,697
760,346	0	760,346
461,458	0	461,458
1,338,971	0	1,338,971
10,489,333	0	10,489,333
11,634	0	11,634
10,478,018	0	10,478,018
1,614,330	0	1,614,330
3,246,309	0	3,246,309
379,767	0	379,767
2,613,617	74,413	2,688,030
<u>53,981,405</u>	<u>74,413</u>	<u>54,055,818</u>
4,224,444	3,452,543	7,676,987
<u>99,806,500</u>	<u>182,714,166</u>	<u>282,520,666</u>
<u>\$104,030,944</u>	<u>\$186,166,709</u>	<u>\$290,197,653</u>

Medina County, Ohio

Balance Sheet

Governmental Funds

December 31, 2012

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$3,992,992	\$12,034,566	\$4,995,500	\$2,228,835	\$22,719,354	\$45,971,247
Cash and Cash Equivalents:						
In Segregated Accounts	52,698	0	0	5,158	130,421	188,277
With Fiscal Agents	0	1,307,642	0	0	0	1,307,642
Material and Supplies Inventory	76,146	113,407	0	0	392,726	582,279
Accrued Interest Receivable	68,359	0	0	0	7,481	75,840
Accounts Receivable	773,694	0	21,793	0	150,310	945,797
Intergovernmental Receivable	1,738,203	2,231,813	12,963	0	3,858,899	7,841,878
Interfund Receivable	2,430,445	0	0	0	0	2,430,445
Sales Taxes Receivable	1,711,991	0	0	0	1,719,476	3,431,467
Property Taxes Receivable	9,667,791	15,312,490	0	0	2,483,610	27,463,891
Special Assessments Receivable	0	0	0	0	5,219,467	5,219,467
Loans Receivable	0	0	0	0	167,629	167,629
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	60,919	0	0	0	0	60,919
Total Assets	\$20,573,238	\$30,999,918	\$5,030,256	\$2,233,993	\$36,849,373	\$95,686,778
Liabilities						
Accounts Payable	\$408,823	\$270,252	\$56,397	\$181,908	\$497,142	\$1,414,522
Contracts Payable	8,048	89,943	186,932	0	125,251	410,174
Accrued Wages and Benefits	495,605	248,536	8,477	73,688	187,409	1,013,715
Retainage Payable	0	0	0	0	120,691	120,691
Matured Compensated Absences Payable	218,451	22,655	0	0	4,802	245,908
Interfund Payable	0	0	0	0	1,211,824	1,211,824
Intergovernmental Payable	448,738	186,680	5,482	56,473	3,074,994	3,772,367
Total Liabilities	1,579,665	818,066	257,288	312,069	5,222,113	8,189,201
Deferred Inflows of Resources						
Property Taxes	9,221,267	14,702,511	0	0	2,383,206	26,306,984
Unavailable Revenue	2,434,034	1,872,744	0	0	7,957,294	12,264,072
Total Deferred Inflows of Resources	11,655,301	16,575,255	0	0	10,340,500	38,571,056
Fund Balances						
Nonspendable	137,065	113,407	0	0	392,726	643,198
Restricted	113,066	13,493,190	4,772,968	1,921,924	21,830,472	42,131,620
Assigned	325,330	0	0	0	372,907	698,237
Unassigned (Deficit)	6,762,811	0	0	0	(1,309,345)	5,453,466
Total Fund Balances	7,338,272	13,606,597	4,772,968	1,921,924	21,286,760	48,926,521
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$20,573,238	\$30,999,918	\$5,030,256	\$2,233,993	\$36,849,373	\$95,686,778

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, 2012*

Total Governmental Funds Balances	\$48,926,521
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	57,321,484
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	1,100,406
Intergovernmental	5,088,084
Charges for Services	850,517
Special Assessments	5,219,467
Fines and Forfeitures	5,598
Total	12,264,072
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	(2,286,913)
Internal Balances	340,395
Total	(1,946,518)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(31,440)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(5,647,234)
Special Assessment Bonds	(710,026)
OPWC Loans	(67,327)
OWDA Loans	(336,101)
Compensated Absences	(5,783,959)
Deferred Charge on Refunding	41,472
Total	(12,503,175)
 <i>Net Position of Governmental Activities</i>	 <u>\$104,030,944</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$9,606,471	\$11,818,718	\$0	\$0	\$3,196,680	\$24,621,869
Sales Taxes	10,489,333	11,634	0	0	10,478,018	20,978,985
Property Transfer Taxes	1,614,330	0	0	0	0	1,614,330
Charges for Services	7,714,476	27,773	0	0	7,610,687	15,352,936
Licenses and Permits	6,057	0	0	0	0	6,057
Fines and Forfeitures	424,540	0	0	0	62,728	487,268
Intergovernmental	4,729,479	6,556,389	4,630,035	4,450,853	19,246,514	39,613,270
Special Assessments	0	0	0	0	940,211	940,211
Interest	354,014	517	0	0	25,236	379,767
Rentals	5,495	0	198,381	0	0	203,876
Donations	1,697	3,864	0	2,364	196,028	203,953
Other	2,246,038	9,938	20,212	69,901	267,528	2,613,617
Total Revenues	37,191,930	18,428,833	4,848,628	4,523,118	42,023,630	107,016,139
Expenditures						
Current:						
General Government:						
Legislative and Executive	9,363,135	0	0	0	13,182,388	22,545,523
Judicial	7,460,837	0	0	0	3,027,705	10,488,542
Public Safety	15,173,413	0	0	0	3,433,270	18,606,683
Public Works	560,507	0	0	0	7,894,625	8,455,132
Health	1,956	18,556,822	4,482,118	0	346,313	23,387,209
Human Services	2,591,994	0	0	5,398,381	5,689,162	13,679,537
Economic Development and Assistance	78,625	0	0	0	766,978	845,603
Capital Outlay	0	0	0	0	3,518,525	3,518,525
Intergovernmental	238,511	0	0	0	0	238,511
Debt Service:						
Principal Retirement	0	0	0	0	1,975,759	1,975,759
Interest and Fiscal Charges	0	0	0	0	305,101	305,101
Total Expenditures	35,468,978	18,556,822	4,482,118	5,398,381	40,139,826	104,046,125
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,722,952</u>	<u>(127,989)</u>	<u>366,510</u>	<u>(875,263)</u>	<u>1,883,804</u>	<u>2,970,014</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	37,411	0	0	0	0	37,411
General Obligation Bonds Issued	0	0	0	0	1,499,918	1,499,918
Premium on General Obligation Bonds	0	0	0	0	53,352	53,352
Refunding Bonds Issued	0	0	0	0	460,000	460,000
Premium on Refunding Bonds	0	0	0	0	9,181	9,181
Payment to Refunded Bond Escrow Agent	0	0	0	0	(452,620)	(452,620)
Transfers In	0	0	192,289	1,224,491	385,846	1,802,626
Transfers Out	(1,802,626)	0	0	0	0	(1,802,626)
Total Other Financing Sources (Uses)	<u>(1,765,215)</u>	<u>0</u>	<u>192,289</u>	<u>1,224,491</u>	<u>1,955,677</u>	<u>1,607,242</u>
Net Change in Fund Balances	(42,263)	(127,989)	558,799	349,228	3,839,481	4,577,256
Fund Balances Beginning of Year	7,380,535	13,734,586	4,214,169	1,572,696	17,447,279	44,349,265
Fund Balances End of Year	<u>\$7,338,272</u>	<u>\$13,606,597</u>	<u>\$4,772,968</u>	<u>\$1,921,924</u>	<u>\$21,286,760</u>	<u>\$48,926,521</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2012*

Net Change in Fund Balances - Total Governmental Funds \$4,577,256

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

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

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

Capital Assets Additions	3,165,576	
Current Year Depreciation	<u>(2,473,948)</u>	
Total		691,628

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. (126,131)

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

Delinquent Property Taxes	526,528	
Intergovernmental Revenues	(1,540,079)	
Charges for Services	107,191	
Special Assessments	(6,478)	
Fines and Forfeitures	<u>5,598</u>	
Total		(907,240)

Other financing sources in the governmental funds that increase long-term liabilities in the statement of net position.

General Obligation Bonds Issued	(1,959,918)	
Premium on Bonds	<u>(62,533)</u>	
Total		(2,022,451)

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. 2,428,379

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

Accrued Interest	(31,906)	
Bond Discount	(4,476)	
Accretion on Bonds	(2,171)	
Amortization of Bond Premium	4,205	
Amortization of Deferred Charge on Refunding	<u>(4,560)</u>	
Total		(38,908)

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. 63,109

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	(516,347)	
Internal Balances	<u>75,149</u>	
Total		<u>(441,198)</u>

Change in Net Position of Governmental Activities \$4,224,444

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$9,069,472	\$9,072,838	\$9,602,125	\$529,287
Sales Taxes	9,867,913	9,871,575	10,447,459	575,884
Property Transfer Taxes	1,524,779	1,525,345	1,614,330	88,985
Charges for Services	7,378,139	7,416,903	7,705,158	288,255
Licenses and Permits	8,076	8,079	8,550	471
Fines and Forfeitures	377,433	377,626	408,109	30,483
Intergovernmental	5,026,156	5,036,444	5,029,772	(6,672)
Interest	418,353	418,508	442,923	24,415
Rentals	5,190	5,192	5,495	303
Donations	1,432	1,856	1,697	(159)
Other	2,125,755	2,127,424	2,246,038	118,614
<i>Total Revenues</i>	35,802,698	35,861,790	37,511,656	1,649,866
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,327,604	8,332,086	7,789,969	542,117
Judicial	6,295,356	6,297,789	5,943,625	354,164
Public Safety	11,818,885	11,825,599	11,526,831	298,768
Public Works	356,780	356,925	356,682	243
Health	4,628	4,853	3,938	915
Human Services	3,128,612	3,172,876	2,444,267	728,609
Economic Development and Assistance	78,593	78,625	78,625	0
Employee Fringe Benefits	7,755,008	7,764,253	7,668,392	95,861
Intergovernmental	239,138	239,258	238,903	355
<i>Total Expenditures</i>	38,004,604	38,072,264	36,051,232	2,021,032
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,201,906)	(2,210,474)	1,460,424	3,670,898
Other Financing Sources (Uses)				
Sale of Capital Assets	41,110	41,117	37,411	(3,706)
Transfers In	55,200	53,937	0	(53,937)
Transfers Out	(1,647,822)	(1,647,034)	(1,802,626)	(155,592)
<i>Total Other Financing Sources (Uses)</i>	(1,551,512)	(1,551,980)	(1,765,215)	(213,235)
<i>Net Change in Fund Balance</i>	(3,753,418)	(3,762,454)	(304,791)	3,457,663
<i>Fund Balance Beginning of Year</i>	4,692,066	4,692,066	4,692,066	0
Prior Year Encumbrances Appropriated	933,361	933,361	933,361	0
<i>Fund Balance End of Year</i>	\$1,872,009	\$1,862,973	\$5,320,636	\$3,457,663

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, 2012*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$11,180,115	\$11,396,399	\$11,818,718	\$422,319
Sales Tax	11,005	11,218	11,634	416
Charges for Services	27,669	28,204	29,249	1,045
Intergovernmental	6,020,016	6,136,476	6,363,877	227,401
Interest	489	499	517	18
Donations	3,655	3,726	3,864	138
Other	9,402	9,582	9,938	356
<i>Total Revenues</i>	<u>17,252,351</u>	<u>17,586,104</u>	<u>18,237,797</u>	<u>651,693</u>
Expenditures				
Current:				
Health	16,271,784	16,561,896	15,799,846	762,050
Employee Fringe Benefits	3,612,829	3,678,883	3,437,707	241,176
<i>Total Expenditures</i>	<u>19,884,613</u>	<u>20,240,779</u>	<u>19,237,553</u>	<u>1,003,226</u>
<i>Excess of Revenues Under Expenditures</i>	(2,632,262)	(2,654,675)	(999,756)	1,654,919
Other Financing Uses				
Transfers Out	(158,321)	(158,283)	0	158,283
<i>Net Change in Fund Balance</i>	(2,790,583)	(2,812,958)	(999,756)	1,813,202
<i>Fund Balance Beginning of Year</i>	12,115,697	12,115,697	12,115,697	0
Prior Year Encumbrances Appropriated	404,179	404,179	404,179	0
<i>Fund Balance End of Year</i>	<u>\$9,729,293</u>	<u>\$9,706,918</u>	<u>\$11,520,120</u>	<u>\$1,813,202</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
ADAMH Board Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$6,073,933	\$6,098,160	\$4,626,147	(\$1,472,013)
Rentals	231,853	232,777	176,588	(56,189)
Other	26,537	26,643	20,212	(6,431)
<i>Total Revenues</i>	<u>6,332,323</u>	<u>6,357,580</u>	<u>4,822,947</u>	<u>(1,534,633)</u>
Expenditures				
Current:				
Health	7,232,084	7,341,389	5,928,391	1,412,998
Employee Fringe Benefits	115,847	117,806	117,379	427
<i>Total Expenditures</i>	<u>7,347,931</u>	<u>7,459,195</u>	<u>6,045,770</u>	<u>1,413,425</u>
<i>Excess of Revenues Under Expenditures</i>	(1,015,608)	(1,101,615)	(1,222,823)	(121,208)
Other Financing Sources				
Transfers In	252,467	253,474	192,289	(61,185)
<i>Net Change in Fund Balance</i>	(763,141)	(848,141)	(1,030,534)	(182,393)
<i>Fund Balance Beginning of Year</i>	4,430,072	4,430,072	4,430,072	0
Prior Year Encumbrances Appropriated	768,139	768,139	768,139	0
<i>Fund Balance End of Year</i>	<u>\$4,435,070</u>	<u>\$4,350,070</u>	<u>\$4,167,677</u>	<u>(\$182,393)</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$4,952,781	\$4,953,719	\$4,450,853	(\$502,866)
Donations	54,362	54,460	2,364	(52,096)
Other	79,738	79,754	70,917	(8,837)
<i>Total Revenues</i>	<u>5,086,881</u>	<u>5,087,933</u>	<u>4,524,134</u>	<u>(563,799)</u>
Expenditures				
Current:				
Human Services	5,567,046	5,775,483	5,157,471	618,012
Employee Fringe Benefits	1,227,278	1,273,225	1,062,209	211,016
<i>Total Expenditures</i>	<u>6,794,324</u>	<u>7,048,708</u>	<u>6,219,680</u>	<u>829,028</u>
<i>Excess of Revenues Under Expenditures</i>	(1,707,443)	(1,960,775)	(1,695,546)	265,229
Other Financing Sources				
Transfers In	1,467,032	1,467,485	1,224,491	(242,994)
<i>Net Change in Fund Balance</i>	(240,411)	(493,290)	(471,055)	22,235
<i>Fund Balance Beginning of Year</i>	2,227,134	2,227,134	2,227,134	0
Prior Year Encumbrances Appropriated	194,073	194,073	194,073	0
<i>Fund Balance End of Year</i>	<u>\$2,180,796</u>	<u>\$1,927,917</u>	<u>\$1,950,152</u>	<u>\$22,235</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2012

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$11,410,387	\$241,262	\$1,609,106	\$13,260,755	\$891,720
Materials and Supplies Inventory	208,813	174,045	0	382,858	0
Accounts Receivable	2,191,632	1,007,618	673,970	3,873,220	0
Intergovernmental Receivable	80,455	0	0	80,455	0
<i>Total Current Assets</i>	<u>13,891,287</u>	<u>1,422,925</u>	<u>2,283,076</u>	<u>17,597,288</u>	<u>891,720</u>
<i>Noncurrent Assets</i>					
Non-Depreciable Capital Assets	3,153,622	288,293	540,000	3,981,915	0
Depreciable Capital Assets, Net	139,238,287	103,750,100	8,688,168	251,676,555	0
<i>Total Noncurrent Assets</i>	<u>142,391,909</u>	<u>104,038,393</u>	<u>9,228,168</u>	<u>255,658,470</u>	<u>0</u>
<i>Total Assets</i>	<u>156,283,196</u>	<u>105,461,318</u>	<u>11,511,244</u>	<u>273,255,758</u>	<u>891,720</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	543,882	241,043	418,588	1,203,513	33,591
Contracts Payable	77,175	25,200	194,754	297,129	0
Accrued Wages and Benefits	147,379	19,699	5,588	172,666	0
Interfund Payable	0	0	0	0	1,218,621
Matured Compensated Absences Payable	45,268	14,974	0	60,242	0
Accrued Interest Payable	611,972	950,643	36,793	1,599,408	0
Intergovernmental Payable	74,893	9,044	44,571	128,508	1,267
Compensated Absences Payable	186,234	22,372	1,100	209,706	0
OWDA Loans Payable	3,354,121	2,843,602	848,496	7,046,219	0
OPWC Loans Payable	24,169	16,794	0	40,963	0
General Obligation Bonds Payable	0	39,970	0	39,970	0
Claims Payable	0	0	0	0	1,925,154
<i>Total Current Liabilities</i>	<u>5,065,093</u>	<u>4,183,341</u>	<u>1,549,890</u>	<u>10,798,324</u>	<u>3,178,633</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	711,234	88,161	41,079	840,474	0
OWDA Loans Payable	34,864,262	39,257,898	442,469	74,564,629	0
OPWC Loans Payable	410,873	134,354	0	545,227	0
<i>Total Long-Term Liabilities</i>	<u>35,986,369</u>	<u>39,480,413</u>	<u>483,548</u>	<u>75,950,330</u>	<u>0</u>
<i>Total Liabilities</i>	<u>41,051,462</u>	<u>43,663,754</u>	<u>2,033,438</u>	<u>86,748,654</u>	<u>3,178,633</u>
Net Position					
Net Investment in Capital Assets	103,738,484	61,745,775	7,937,203	173,421,462	0
Unrestricted (Deficit)	11,493,250	51,789	1,540,603	13,085,642	(2,286,913)
<i>Total Net Position (Deficit)</i>	<u>\$115,231,734</u>	<u>\$61,797,564</u>	<u>\$9,477,806</u>	<u>\$186,507,104</u>	<u>(\$2,286,913)</u>

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

(340,395)

Net position of business-type activities

\$186,166,709

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, 2012*

	Business-Type Activities			Total	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Operating Revenues					
Charges for Services	\$13,766,883	\$8,251,923	\$7,903,489	\$29,922,295	\$11,174,736
Intergovernmental	158,211	0	49,042	207,253	0
Other	13,055	61,358	0	74,413	0
<i>Total Operating Revenues</i>	<u>13,938,149</u>	<u>8,313,281</u>	<u>7,952,531</u>	<u>30,203,961</u>	<u>11,174,736</u>
Operating Expenses					
Personal Services	7,185,305	880,117	290,840	8,356,262	169,194
Materials and Supplies	1,402,212	585,576	8,689	1,996,477	1,304
Contractual Services	3,379,910	2,506,635	6,304,869	12,191,414	749,413
Claims	0	0	0	0	10,604,715
Other Operating Expenses	678,766	289,188	195,570	1,163,524	166,457
Depreciation	4,663,488	2,535,085	482,006	7,680,579	0
<i>Total Operating Expenses</i>	<u>17,309,681</u>	<u>6,796,601</u>	<u>7,281,974</u>	<u>31,388,256</u>	<u>11,691,083</u>
<i>Operating Income (Loss)</i>	(3,371,532)	1,516,680	670,557	(1,184,295)	(516,347)
Non Operating Expenses					
Interest and Fiscal Charges	(1,282,038)	(2,094,294)	(85,176)	(3,461,508)	0
<i>Income (Loss) Before Contributions</i>	(4,653,570)	(577,614)	585,381	(4,645,803)	(516,347)
Capital Contributions	4,838,531	3,334,964	0	8,173,495	0
<i>Change in Net Position</i>	184,961	2,757,350	585,381	3,527,692	(516,347)
<i>Net Position (Deficit) Beginning of Year</i>	<u>115,046,773</u>	<u>59,040,214</u>	<u>8,892,425</u>	<u>182,979,412</u>	<u>(1,770,566)</u>
<i>Net Position (Deficit) End of Year</i>	<u>\$115,231,734</u>	<u>\$61,797,564</u>	<u>\$9,477,806</u>	<u>\$186,507,104</u>	<u>(\$2,286,913)</u>
Some amounts reported for business-type activities in the statement of activities are different because their share of the change in internal service fund assets and liabilities is included.				(75,149)	
Change in net position of business-type activities				<u>\$3,452,543</u>	

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$13,856,056	\$8,426,214	\$7,905,037	\$30,187,307	\$0
Cash Received from Interfund Services Provided	0	0	0	0	11,308,809
Other Cash Receipts	90,811	61,358	49,042	201,211	0
Cash Payments to Suppliers for Goods and Services	(4,652,263)	(3,057,051)	(6,188,149)	(13,897,463)	(732,793)
Cash Paid to Employees	(7,048,387)	(839,147)	(283,234)	(8,170,768)	(169,194)
Cash Paid for Claims	0	0	0	0	(10,093,266)
Other Operating Cash Payments	(678,766)	(289,188)	(195,570)	(1,163,524)	(166,457)
<i>Net Cash Provided by Operating Activities</i>	<u>1,567,451</u>	<u>4,302,186</u>	<u>1,287,126</u>	<u>7,156,763</u>	<u>147,099</u>
Cash Flows from Capital and Related Financing Activities					
Payments for Capital Acquisition	(2,932,562)	(18,265)	(236,640)	(3,187,467)	0
Proceeds from OWDA	2,603,787	195,936	0	2,799,723	0
Principal Paid on General Obligation Bonds	0	(39,975)	0	(39,975)	0
Interest Paid on General Obligation Bonds	0	(4,797)	0	(4,797)	0
Principal Paid on OWDA Loans	(3,398,697)	(2,971,647)	(802,123)	(7,172,467)	0
Interest Paid on OWDA Loans	(1,341,520)	(2,072,037)	(108,036)	(3,521,593)	0
Principal Paid on OPWC Loans	(24,169)	(16,796)	0	(40,965)	0
Receipts from Tap-in Fees	3,942,869	659,645	0	4,602,514	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,150,292)</u>	<u>(4,267,936)</u>	<u>(1,146,799)</u>	<u>(6,565,027)</u>	<u>0</u>
Increase in Cash and Cash Equivalents	417,159	34,250	140,327	591,736	147,099
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>10,993,228</u>	<u>207,012</u>	<u>1,468,779</u>	<u>12,669,019</u>	<u>744,621</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$11,410,387</u>	<u>\$241,262</u>	<u>\$1,609,106</u>	<u>\$13,260,755</u>	<u>\$891,720</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2012

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities					
Operating Income (Loss)	(\$3,371,532)	\$1,516,680	\$670,557	(\$1,184,295)	(\$516,347)
<i>Adjustments:</i>					
Depreciation	4,663,488	2,535,085	482,006	7,680,579	0
(Increase) Decrease in Assets:					
Accounts Receivable	90,223	174,462	1,067	265,752	0
Materials and Supplies Inventory	322	29,902	0	30,224	0
Intergovernmental Receivable	(80,455)	0	0	(80,455)	0
Increase (Decrease) in Liabilities:					
Accounts Payable	142,074	66,719	(5,794)	202,999	17,924
Contracts Payable	(16,904)	(59,775)	89,669	12,990	0
Matured Compensated Absences Payable	44,244	14,974	0	59,218	0
Compensated Absences Payable	56,046	14,943	5,773	76,762	0
Accrued Wages	36,628	11,053	1,833	49,514	0
Intergovernmental Payable	3,317	(1,857)	42,015	43,475	(398)
Claims Payable	0	0	0	0	512,716
Interfund Payable	0	0	0	0	133,204
<i>Total Adjustments</i>	<u>4,938,983</u>	<u>2,785,506</u>	<u>616,569</u>	<u>8,341,058</u>	<u>663,446</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$1,567,451</u>	<u>\$4,302,186</u>	<u>\$1,287,126</u>	<u>\$7,156,763</u>	<u>\$147,099</u>

Noncash Activities:

The Medina County Sewer District received donated capital assets from developers in the amount of \$895,662 and the Medina County Water District received donated capital assets from developers in the amount of \$2,675,319. 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, 2012

Assets	
Equity in Pooled Cash and Cash Equivalents	\$20,641,185
Cash and Cash Equivalents in Segregated Accounts	2,696,809
Cash and Cash Equivalents with Fiscal Agents	362
Property Taxes Receivable	241,963,163
Accrued Interest Receivable	4,001
Special Assessments Receivable	8,967,772
Intergovernmental Receivable	<u>5,486,877</u>
<i>Total Assets</i>	<u><u>\$279,760,169</u></u>
Liabilities	
Intergovernmental Payable	\$4,979,699
Deposits Held and Due to Others	20,480
Payroll Withholdings	1,312,138
Undistributed Assets	<u>273,447,852</u>
<i>Total Liabilities</i>	<u><u>\$279,760,169</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes. The County has no component units.

The 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
- Lorain Medina Community Based Correctional Facility Judicial Corrections Board
- North East Ohio Network (NEON)
- Medina County Council of Governments on Drug Enforcement
- County Risk Sharing Authority, Inc. (CORSA)
- Medina County Library District
- Medina County Park 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
- Medina County Emergency Management Agency

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

The County's management believes these financial statements present all activities for which the County is financially accountable.

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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.

ADAMH Board Special Revenue Fund The ADAMH Board special revenue fund accounts for and reports 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.

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, committed, 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

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

Deferred 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, 2012, but which were levied to finance 2013 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

During 2012, investments were limited to commercial paper, federal farm credit bank notes, corporate notes, treasury notes, and municipal notes. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

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 2012 amounted to \$354,014 which includes \$335,742 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:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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.

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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.

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 3 – Change in Accounting Principles

For 2012, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements," Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements," Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53," Statement No. 65, "Items Previously Reported as Assets and Liabilities," and Statement No. 66, "Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62."

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements, which are a type of public-private or public-public partnership. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 62 incorporates into GASB's authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of this statement did not result in any change in the County's financial statements.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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:

<i>Special Revenue Funds:</i>	
Community Development Block Grant	\$67,321
Community Oriented Policing Services	170
Community Safety Awareness	8,006
Demolition	225
Office for Older Adults	31,932
Ohio Criminal Justice Service	34,563
Safe Communities	5,517
Title VI-D	25,336
Transportation Program	311,187
Victim Assistance	9,900
<i>Debt Service Fund:</i>	
Special Assessment Bond Retirement	78,591
<i>Capital Projects Fund:</i>	
County Capital Improvements	211,930
<i>Internal Service Fund:</i>	
Self Insurance Healthcare	1,218,621

These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2013.

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, 2012:

<i>Special Revenue Funds:</i>	
Community Development Block Grant	\$34,697
Community Safety Awareness	15,101
Demolition	225
Office for Older Adults	14,637
Ohio Criminal Justice Service	9,461
Safe Communities	1,031
Title VI-D	25,336
Transportation Program	491,286
<i>Debt Service Fund:</i>	
Special Assessment Bond Retirement	505,737
<i>Capital Projects Fund:</i>	
County Capital Improvements	211,834
<i>Internal Service Fund:</i>	
Self Insurance Healthcare	3,136,013

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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, 2012, 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, Ohio Revised Code, the water fund had original and final appropriations in excess of certified available resources by \$2,982,037 and \$3,017,823, respectively.

Contrary to Section 5705.41(B), Ohio Revised Code, the following fund/project had expenditures plus encumbrances in excess of final appropriations:

<u>Fund/Object</u>	<u>Final Appropriations</u>	<u>Expenditures Plus Encumbrances</u>	<u>Excess</u>
Sewer			
Capital Outlay	\$547,399	\$2,933,696	(\$2,386,297)
State Issue II			
Capital Outlay	813,204	971,696	(158,492)

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. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as an assignment or commitment of fund balance (GAAP).
4. Investments are reported at fair value (GAAP) rather than cost (budget).

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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	ADAMH Board	Public Assistance
GAAP Basis	(\$42,263)	(\$127,989)	\$558,799	\$349,228
Net Adjustment for Revenue Accruals	323,592	(191,036)	(25,681)	1,016
Beginning Fair Value Adjustment for Investments	46,465	0	0	0
Ending Fair Value Adjustment for Investments	(50,331)	0	0	0
Net Adjustment for Expenditure Accruals	83,791	(271,076)	(739,652)	(575,882)
Encumbrances	(666,045)	(409,655)	(824,000)	(245,417)
Budget Basis	<u>(\$304,791)</u>	<u>(\$999,756)</u>	<u>(\$1,030,534)</u>	<u>(\$471,055)</u>

Note 6 – Deposits and Investments

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Deposits

At December 31, 2012, the County's Achievement Center Special Revenue Fund had a cash balance of \$1,307,642 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, 2012, the County had the following investments:

Investment Type	Maturity in Years		
	Less than 1	1-2	4-5
Commercial Paper	\$16,944,301	\$0	\$0
Federal Farm Credit Bank Notes	0	0	1,999,400
Corporate Notes	502,085	505,764	0
Treasury Note	992,500	0	0
Municipal Note	0	520,115	0
Total	\$18,438,886	\$1,025,879	\$1,999,400

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 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, 2012:

Investment Type	Percentage
Commercial Paper	78.94 %
Federal Farm Credit Bank Notes	9.32

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 2012 for real and public utility property taxes represents collections of 2011 taxes.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

2012 real property taxes were levied after October 1, 2012, on the assessed value as of January 1, 2012, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2012 real property taxes are collected in and intended to finance 2013.

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. 2012 public utility property taxes which became a lien December 31, 2011, are levied after October 1, 2012, and are collected in 2013 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2012, was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2011 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	
Residential/Agricultural	\$3,704,517,210
Other Real Estate	748,401,850
Tangible Personal Property	
Public Utility	<u>93,958,960</u>
Total Valuation	<u><u>\$4,546,878,020</u></u>

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, 2012, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2012 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 fund. 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 2012.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 9 – Receivables

Receivables at December 31, 2012, 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 \$4,279,256 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$233,465.

Loans expected to be collected in more than one year amount to \$167,629 in the revolving loan special revenue fund.

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities:</i>	
Homestead and Rollback	\$2,117,724
Motor Vehicle License Registration	1,251,787
Achievement Center Grants and Subsidies	1,048,254
Local Government	767,810
Gasoline Tax	746,899
Permissive Tax	692,145
Cents Per Gallon	242,502
Children's Services Grants and Subsidies	196,768
Sheriff's Receivable	132,954
Transportation Program Grants and Subsidies	118,162
Child Support Enforcement Grants and Subsidies	104,720
Community Development Grants and Subsidies	78,690
Workforce Development Grants and Subsidies	66,946
Other	54,004
Municipal Fine Distribution	39,468
Office for Older Adults Grants and Subsidies	39,131
Community Safety Awareness Grants and Subsidies	34,659
Ohio Criminal Justice Services Grants and Subsidies	34,563
Election Expense Receivable	30,263
Drug Enforcement Grants and Subsidies	15,063
ADAMH Grants and Subsidies	12,963
Victim Assistance Grants and Subsidies	10,085
Safe Communities Grants and Subsidies	5,518
Inmate Housing	800
<i>Total Governmental Activities</i>	<i>\$7,841,878</i>
<i>Business-Type Activity:</i>	
Sewer District Grants	\$80,455

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 2012 due to the installation of an automated system.

Note 11 – Capital Assets

Capital asset activity for the year ended December 31, 2012, was as follows:

	Balance 01/01/12	Additions	Deletions	Balance 12/31/12
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$3,036,655	\$0	(\$16,550)	\$3,020,105
Construction in Progress	1,665,438	917,822	(2,484,645)	98,615
Total Capital Assets not being depreciated	4,702,093	917,822	(2,501,195)	3,118,720
Capital Assets being depreciated:				
Buildings	48,659,358	2,484,645	(822,779)	50,321,224
Improvements Other Than Buildings	2,882,877	21,373	0	2,904,250
Equipment	12,908,693	910,185	(653,078)	13,165,800
Infrastructure:				
Bridges	15,301,204	1,136,433	0	16,437,637
Roads	35,328,183	179,763	0	35,507,946
Culverts	3,422,419	0	0	3,422,419
Signals	315,370	0	(5,535)	309,835
Total Capital Assets being depreciated	118,818,104	4,732,399	(1,481,392)	122,069,111
Accumulated Depreciation:				
Buildings	(17,772,986)	(936,529)	727,160	(17,982,355)
Improvements Other Than Buildings	(763,668)	(57,521)	0	(821,189)
Equipment	(10,023,957)	(738,062)	639,117	(10,122,902)
Infrastructure:				
Bridges	(4,455,803)	(306,022)	0	(4,761,825)
Roads	(32,883,554)	(68,443)	0	(32,951,997)
Culverts	(574,675)	(363,688)	0	(938,363)
Signals	(289,567)	(3,683)	5,534	(287,716)
Total Accumulated Depreciation	(66,764,210)	(2,473,948) *	1,371,811	(67,866,347)
Capital Assets being depreciated, net	52,053,894	2,258,451	(109,581)	54,202,764
Governmental Activities Capital Assets, Net	\$56,755,987	\$3,176,273	(\$2,610,776)	\$57,321,484

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$562,731
Judicial	28,649
Public Safety	248,376
Public Works	1,013,830
Health	381,805
Human Services	238,557
Total	\$2,473,948

	Balance 01/01/12	Additions	Deletions	Balance 12/31/12
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	2,057,603	2,929,420	(2,006,828)	2,980,195
Total Capital Assets not being depreciated	3,059,323	2,929,420	(2,006,828)	3,981,915
Capital Assets being depreciated:				
Buildings	17,518,936	0	0	17,518,936
Improvements Other Than Buildings	108,299,420	0	0	108,299,420
Equipment	6,653,176	333,382	(110,346)	6,876,212
Infrastructure:				
Water Lines	114,423,104	2,675,319	0	117,098,423
Sewer Lines	131,507,537	2,827,155	0	134,334,692
Total Capital Assets being depreciated	378,402,173	5,835,856	(110,346)	384,127,683
Accumulated Depreciation:				
Buildings	(7,560,420)	(323,810)	0	(7,884,230)
Improvements Other Than Buildings	(73,695,038)	(2,029,657)	0	(75,724,695)
Equipment	(5,242,528)	(330,043)	110,346	(5,462,225)
Infrastructure:				
Water Lines	(14,377,110)	(2,271,830)	0	(16,648,940)
Sewer Lines	(24,005,799)	(2,725,239)	0	(26,731,038)
Total Accumulated Depreciation	(124,880,895)	(7,680,579)	110,346	(132,451,128)
Capital Assets being depreciated, net	253,521,278	(1,844,723)	0	251,676,555
Business-Type Activities Capital Assets, Net	\$256,580,601	\$1,084,697	(\$2,006,828)	\$255,658,470

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 and 12 percent for law enforcement and public safety members. For the year ended December 31, 2012, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.5 percent and 12.1 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 2012, member and employer contribution rates were consistent across all three plans.

The County's 2012 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. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4 percent for 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. 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, 2012, 2011, and 2010 were \$5,102,107, \$5,117,223, and \$4,794,890, respectively. For 2012, 98.68 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions to the Member-Directed Plan for 2012 were \$164,668 made by the County and \$117,621 made by plan members.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The 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; 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, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended June 30, 2012, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2012, 2011, and 2010 were \$132,372, \$155,901, and \$163,065, respectively. For 2012, 75.59 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. There were no contributions made by the County and plan members to the DC and Combined Plans for fiscal year 2012.

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.

Medina County, Ohio
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For the Year Ended December 31, 2012

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 2012, 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. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4 percent for 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 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, 2012, 2011, and 2010 were \$1,979,558, \$1,985,372, and \$2,677,110, respectively. For 2012, 98.68 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 2012, 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, 2012, 2011, and 2010 were \$10,182, \$11,992, and \$12,543 respectively. For 2012, 75.59 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal year 2011 and 2010.

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 2012, 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:

	<u>Limits of Coverage</u>
General Liability	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions	1,000,000
Excess Liability	5,000,000
Property	295,923,108
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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 \$17,932 reported in the fund at December 31, 2012, 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, 2012, 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 2011 and 2012 were:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2011	\$18,020	\$291,489	\$273,133	\$36,376
2012	36,376	144,034	162,478	17,932

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 2012, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$224 to \$392 for single coverage, from \$490 to \$909 for single plus one coverage, and from \$860 to \$1,427 for family coverage. Employee contributions ranged from \$11 to \$43 for single coverage, from \$25 to \$101 for single plus one coverage, and from \$45 to \$158 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$9,355,474.

The liability for unpaid claims costs of \$1,907,222 reported in the fund at December 31, 2012, 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 2011 and 2012 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2011	\$3,389,917	\$8,136,472	\$10,149,060	\$1,377,329
2012	1,377,329	10,460,681	9,930,788	1,907,222

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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
<i>Business-Type Activities:</i>				
General Obligation Bonds				
<i>Medina County Water District:</i>				
S.D. Improvements, Pearl/Norwalk	1995	5.94 %	\$789,522	2013
OWDA Loans				
<i>Medina County Water District:</i>				
Chippewa Ext. and S-1	1988	7.65	813,025	2013
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

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Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities (continued):				
OWDA Loans				
<i>Medina County Sewer District:</i>				
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
MRF Equipment	2010	5.33	1,167,357	2022
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
<i>Solid Waste District:</i>				
Central Processing Facility	2002	5.70	7,833,046	2014
OPWC Loans				
<i>Medina County Water District:</i>				
Water Loop	2001	0.00	335,885	2021
<i>Medina County Sewer District:</i>				
Waterline Relocation	2012	0.00	483,380	2031
Governmental Activities:				
General Obligation Bonds				
Various Improvement Bonds	2002	2.68	1,125,000	2017
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
OWDA Loan				
County Home Sewer	1995	3.54	122,581	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

(continued)

Medina County, Ohio
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For the Year Ended December 31, 2012

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities (continued):				
Special Assessment Bonds with Governmental Commitment				
Sewer Improvements, Series 1992	1992	5.90 %	\$125,000	2012
State Route 18	1994	6.30	2,100,000	2013
Deferred Assessments	1995	5.94	177,262	2013
Water Improvements #5	2000	Variable	650,000	2019
Gateway Drive	2003	Variable	415,000	2023
OWDA Loans Paid from Special Assessments				
State Route 18 Water	1994	7.14	751,939	2014
State Route 18 Sewer	1994	5.20	1,917,178	2014

A schedule of changes in bonds and other long-term obligations of the County during 2012 follows:

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Amount Due in One Year
Business-Type Activities:					
General Obligation Bonds					
<i>Medina County Water District:</i>					
S.D. Improvements, Pearl/Norwalk	\$79,945	\$0	\$39,975	\$39,970	\$39,970
OWDA Loans					
<i>Medina County Water District:</i>					
Chippewa Ext and S-1	100,536	0	66,208	34,328	34,328
Route 162 Water Tower/Avon Lake	1,501,771	0	122,785	1,378,986	129,972
Route 162 Waterline	214,731	0	42,631	172,100	45,435
River Styx	54,138	0	10,737	43,401	11,449
Station, River, Grafton Roads	656,829	0	131,919	524,910	139,703
Ryan, Avon, Marks Roads	425,059	0	65,566	359,493	70,404
Stiegler and Crocker Roads	465,047	0	71,734	393,313	77,030
Lafayette Waterline Loop	504,540	0	64,950	439,590	69,163
Water System Expansion	1,789,116	0	102,989	1,686,127	107,824
Water Distribution System	1,194,911	0	113,142	1,081,769	119,626
Northwest Storage	2,345,483	0	203,944	2,141,539	212,972
Metzger Muntz and Sleepy Hollow	574,462	0	47,364	527,098	50,035
Lester Wolff	788,783	0	54,673	734,110	58,234
Granger Tanks	710,463	0	52,850	657,613	54,931
Remsen, Huffman, Hamlin Roads	487,247	0	34,831	452,416	36,468
Spieth	4,613,834	0	307,731	4,306,103	322,899
Spieth Pump Station	1,906,215	0	128,724	1,777,491	134,779
Water System Expansion	600,723	0	70,872	529,851	75,351
Water System Expansion	2,847,529	0	172,523	2,675,006	180,639
Waterline Extensions	2,122,712	0	118,093	2,004,619	123,349
Foskett/Station/Beck Roads Waterline	938,297	0	52,201	886,096	54,520
State Route 18 Waterline Relocation	652,680	0	35,959	616,721	37,357
Waterline Extensions	1,352,632	0	71,147	1,281,485	74,392
Water Meters and Meter Shop	1,419,397	195,936	77,989	1,537,344	0
Hinckley Township Storage and Water Tank	2,604,110	0	124,124	2,479,986	129,138

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Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Amount Due in One Year
Business-Type Activities (continued):					
OWDA Loans (continued)					
<i>Medina County Water District (continued):</i>					
Granger and Medina Townships Waterline	\$2,446,488	\$0	\$116,611	\$2,329,877	\$121,322
Hinckley Township Waterline and Ledge Road Pump	2,282,084	0	106,377	2,175,707	110,402
Chatham Township Waterlines	3,045,876	0	141,519	2,904,357	146,934
Plum Creek Waterline	615,858	0	25,695	590,163	26,757
Hinckley Waterline Phase 3	1,241,596	0	53,043	1,188,553	55,088
Westfield Center Water System Purchase	705,981	0	31,934	674,047	33,101
Westfield Center Water Plant Improvement	3,668,083	0	150,782	3,517,301	0
<i>Medina County Water District OWDA Loans</i>	<u>44,877,211</u>	<u>195,936</u>	<u>2,971,647</u>	<u>42,101,500</u>	<u>2,843,602</u>
<i>Medina County Sewer District:</i>					
RRSD #390657	340,116	0	68,023	272,093	68,023
Sewer Replacement and Rehabilitation	1,481,591	20,975	56,719	1,445,847	0
Hamilton Road	130,605	0	85,947	44,658	44,658
Chippewa	295,879	0	194,808	101,071	101,071
Brunswick Gardens	65,380	0	43,069	22,311	22,311
Hinckley Wastewater Treatment	2,905,832	0	539,572	2,366,260	559,612
Hamilton	240,260	0	44,179	196,081	46,034
Marks Sewer	469,903	0	86,071	383,832	89,856
Brunswick Rehab	344,483	0	63,343	281,140	66,006
Medina City Rehab	916,215	0	90,029	826,186	92,769
Plum Creek	1,131,545	0	90,261	1,041,284	93,575
Liverpool Treatment	24,362,242	0	1,748,278	22,613,964	1,811,071
Route 252 Sewer	378,671	0	28,094	350,577	29,215
Reservoir Sewer Replacement	915,399	0	52,987	862,412	55,025
MRF Equipment	915,324	23,536	0	938,860	0
Valley City Sanitary Pump Station Replacement	1,154,769	0	57,064	1,097,705	59,429
Pumper Station Improvements	207,664	0	38,505	169,159	39,963
Brunswick Sanitary Sewer Replacement	1,046,493	0	43,663	1,002,830	45,466
Sanitary Sewer Replacement	1,492,681	0	57,396	1,435,285	59,779
Sanitary Sewer Improvements	206,768	0	10,689	196,079	24,225
Rustic Hills Sanitary Sewers	11,473	2,559,276	0	2,570,749	46,033
<i>Medina County Sewer District OWDA Loans</i>	<u>39,013,293</u>	<u>2,603,787</u>	<u>3,398,697</u>	<u>38,218,383</u>	<u>3,354,121</u>
<i>Medina County Solid Waste District:</i>					
Central Processing Facility	2,093,088	0	802,123	1,290,965	848,496
<i>Total OWDA Loans</i>	<u>85,983,592</u>	<u>2,799,723</u>	<u>7,172,467</u>	<u>81,610,848</u>	<u>7,046,219</u>
OPWC Loans					
<i>Medina County Water District:</i>					
Water Loop	167,944	0	16,796	151,148	16,794
<i>Medina County Sewer District:</i>					
Waterline Relocation	459,211	0	24,169	435,042	24,169
<i>Total OPWC Loans</i>	<u>627,155</u>	<u>0</u>	<u>40,965</u>	<u>586,190</u>	<u>40,963</u>
Compensated Absences Payable	973,418	293,829	217,067	1,050,180	209,706
<i>Total Business-Type Activities</i>	<u>\$87,664,110</u>	<u>\$3,093,552</u>	<u>\$7,470,474</u>	<u>\$83,287,188</u>	<u>\$7,336,858</u>

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Amount Due In One Year
Governmental Activities:					
General Obligation Bonds					
2002 Various Improvement Bonds	\$515,000	\$0	\$515,000	\$0	\$0
Unamortized Discount	(4,476)	0	(4,476)	0	0
2009 Refunding Bonds - Serial	2,155,000	0	325,000	1,830,000	345,000
2009 Refunding Bonds - Term	1,760,000	0	0	1,760,000	0
Premium	46,817	0	2,675	44,142	0
2012 Permanent Improvement Bonds - Serial	0	660,000	0	660,000	90,000
2012 Permanent Improvement Bonds - Term	0	770,000	0	770,000	0
Premium	0	53,352	0	53,352	0
2012 Permanent Improvement Bonds - CAB	0	69,918	0	69,918	0
Accretion	0	2,171	0	2,171	0
2012 Refunding Bonds - Serial	0	460,000	10,000	450,000	85,000
Premium	0	9,181	1,530	7,651	0
<i>Total General Obligation Bonds</i>	<u>4,472,341</u>	<u>2,024,622</u>	<u>849,729</u>	<u>5,647,234</u>	<u>520,000</u>
OWDA Loan					
County Home Sewer	24,288	0	7,813	16,475	8,091
OPWC Loans					
Guilford Road Bridge Replacement	27,527	0	6,882	20,645	4,588
Ryan Road Bridge Replacement	48,214	0	18,081	30,133	12,052
Westfield, Blake and Lodi Resurfacing	20,686	0	4,137	16,549	2,758
<i>Total OPWC Loans</i>	<u>96,427</u>	<u>0</u>	<u>29,100</u>	<u>67,327</u>	<u>19,398</u>
Special Assessment Bonds					
With Government Commitment					
Sewer Improvements, Series 1992	5,000	0	5,000	0	0
State Route 18	210,000	0	105,000	105,000	105,000
Deferred Assessments	20,051	0	10,025	10,026	10,026
Water Improvements #5	375,000	0	35,000	340,000	35,000
Gateway Drive	275,000	0	20,000	255,000	20,000
<i>Total Special Assessment Bonds</i>	<u>885,051</u>	<u>0</u>	<u>175,025</u>	<u>710,026</u>	<u>170,026</u>
OWDA Loans Paid from Special Assessments					
State Route 18 Water	158,661	0	60,424	98,237	64,737
State Route 18 Sewer	359,786	0	138,397	221,389	145,690
<i>Total OWDA Loans</i>	<u>518,447</u>	<u>0</u>	<u>198,821</u>	<u>319,626</u>	<u>210,427</u>
Long-Term Notes Payable					
County Capital Improvements	1,150,000	0	1,150,000	0	0
Compensated Absences	5,847,068	235,032	298,141	5,783,959	219,649
<i>Total Governmental Activities</i>	<u>\$12,993,622</u>	<u>\$2,259,654</u>	<u>\$2,708,629</u>	<u>\$12,544,647</u>	<u>\$1,147,591</u>

Special assessment debt will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 2033. Annual principal and interest payments on these loans are expected to require 125 percent of net revenues and 61 percent of total revenues. The total principal and interest remaining to be paid on the loans is \$48,109,708. Principal and interest paid for the current year were \$5,060,480, total net revenues were \$4,051,765, and total revenues were \$8,313,281.

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 369 percent of net revenues and 34 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$44,200,381. Principal and interest paid for the current year were \$4,764,386, total net revenues were \$1,291,956, and total revenues were \$13,938,149.

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 79 percent of net revenues and 11 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$1,365,238. Principal and interest paid for the current year were \$910,159, total net revenues were \$1,152,563, and total revenues were \$7,952,531.

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, 2012, \$2,595,000 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, will be subject to mandatory redemption requirements on December 1, 2019 (Mandatory Redemption Date) and in the principal amount of \$210,000 (with the balance of \$220,000 to be paid at maturity on December 1, 2020).

The term bonds maturing on December 1, 2022, will be subject to mandatory redemption requirements on December 1, 2021 (Mandatory Redemption Date) and in the principal amounts \$225,000 (with the balance of \$235,000 to be paid at maturity on December 1, 2022).

The term bonds maturing on December 1, 2024, will be subject to mandatory redemption requirements on December 1, 2023 (Mandatory Redemption Date) and in the principal amounts \$245,000 (with the balance of \$255,000 to be paid at maturity on December 1, 2024).

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

The term bonds maturing on December 1, 2029, will be subject to mandatory redemption requirements on December 1, in the years (Mandatory Redemption Dates) and in the principal amounts as follows (with the balance of \$80,000 to be paid at maturity on December 1, 2029):

Year	Principal Amount
2025	\$70,000
2026	70,000
2027	75,000
2028	75,000

During 2011, the County issued bond anticipation notes of \$1,150,000 for the courthouse and administration building repairs. These notes were retired in 2012 with the issuance of long-term permanent improvement bonds.

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, 2012 is \$100,000. The accretion recorded for 2012 was \$2,171, for a total outstanding bond liability of \$72,089 at December 31, 2012.

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, will be subject to mandatory redemption requirements on December 1, in the years (Mandatory Redemption Dates) and in the principal amounts as follows (with the balance of \$105,000 to be paid at maturity on December 1, 2023):

Year	Principal Amount
2021	\$100,000
2022	105,000

The term bonds maturing on December 1, 2027, will be subject to mandatory redemption requirements on December 1, in the years (Mandatory Redemption Dates) and in the principal amounts as follows (with the balance of \$120,000 to be paid at maturity on December 1, 2027):

Year	Principal Amount
2024	\$110,000
2025	115,000
2026	115,000

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, 2012, \$435,000 of the defeased bonds are still outstanding. The bonds were issued at a \$9,181 premium.

The County decreased its total debt service payments by \$24,883 as a result of the refunding. The County also realized an economic gain (difference between the present values of the old and new debt service payments) of \$24,175, but also incurred an accounting loss of \$17,620 (difference between amount paid to bond escrow agent and the refunding amount). An analysis of the refunding follows:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	2002 Various Improvement Bonds
Outstanding Principal at December 31, 2011	\$515,000
Amount Refunded	(435,000)
Principal Payment	(80,000)
Outstanding Principal at December 31, 2012	\$0

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

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

Business-Type Activities:

	General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2013	\$39,970	\$2,398	\$7,046,219	\$2,978,119	\$40,963
2014	0	0	6,739,097	2,704,389	40,963
2015	0	0	6,564,112	2,420,608	40,963
2016	0	0	6,722,791	2,137,469	40,963
2017	0	0	5,784,474	1,858,836	40,964
2018-2022	0	0	29,441,934	5,596,586	188,022
2023-2027	0	0	10,510,330	1,112,919	120,845
2028-2032	0	0	1,275,892	107,298	72,507
2033	0	0	86,647	1,417	0
Total	\$39,970	\$2,398	\$74,171,496	\$18,917,641	\$586,190

Governmental Activities:

	General Obligation Bonds					
	Serial		Term		Capital Appreciation	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$520,000	\$174,751	\$0	\$0	\$0	\$0
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
2018-2022	395,000	134,600	1,095,000	287,375	69,918	30,082
2023-2027	0	0	1,280,000	160,543	0	0
2028-2029	0	0	155,000	11,045	0	0
Total	\$2,940,000	\$879,064	\$2,530,000	\$458,963	\$69,918	\$30,082

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Special Assessment Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2013	\$170,026	\$37,237	\$218,518	\$17,169	\$19,398
2014	55,000	30,955	117,583	4,562	19,399
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
2018-2022	285,000	42,473	0	0	2,759
Total	\$710,026	\$183,140	\$336,101	\$21,731	\$67,327

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 \$8,409,566 for various wastewater and sewer treatment 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, 2012	Lines of Credit
Enterprise Funds:		
<i>Medina County Water District:</i>		
OWDA Loans		
Water Meters and Meter Shop	\$1,537,344	\$1,975,863
Westfield Center Water Plant Improvements	3,517,301	3,768,455
<i>Total Medina County Water District</i>	<u>5,054,645</u>	<u>5,744,318</u>
<i>Medina County Sewer District:</i>		
OWDA Loans		
Sewer Replacement and Rehabilitation	1,445,847	1,445,847
MRF Equipment	938,860	1,219,401
<i>Total Medina County Sewer District</i>	<u>2,384,707</u>	<u>2,665,248</u>
Total Loans not Finalized	<u><u>\$7,439,352</u></u>	<u><u>\$8,409,566</u></u>

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

The effects of the debt limitations described above at December 31, 2012, are an overall debt margin of \$106,623,786 and a margin on unvoted debt of \$39,920,615.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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, 2012, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$60,650,000 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 2012, 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 2012, the County contributed \$49,683 to NOACA.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Medina County Family First Council

The mission of the Medina County Family First 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 40 individuals from various organizations including 10 from the County. During 2012, the County did not contribute to the Council.

Lorain Medina Community Based Correctional Facility Judicial Corrections Board

The Lorain Medina Community Based Correctional Facility Judicial Corrections Board consists of the general division judges of the common pleas court, four from Lorain County and two from Medina County. This Board reviews the implementation of the operations of the correctional and rehabilitation programs at the correctional facility based in Lorain County. During 2012, the County did not contribute any funding to the Board.

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 adopts its own budget, authorized expenditures and hires and fires its own staff. During 2012, 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 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 2012, the County did not contribute any funding to the Council.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 21 – Risk Sharing Pool

The County Risk Sharing Authority, Incorporated, (CORSA) is a risk sharing pool made up of 64 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 2012 was \$513,809.

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 2012.

Medina County Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District administers its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County in 2012.

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 2012, the County contributed \$10,000 to the operation of the MMHA.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Note 23 – Interfund Activity

Interfund Balances

During 2012, the general fund had an interfund receivable in the amount of \$2,430,445. The balance represents advances to offset deficit cash. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Payable	Receivable
	General
<i>Special Revenue Funds:</i>	
Community Development Block Grant	\$67,321
Community Oriented Policing Services	170
Community Safety Awareness	8,006
Demolition	225
Office for Older Adults	31,932
Ohio Criminal Justice Service	34,563
Safe Communities	5,517
Title VI-D	25,336
Transportation Program	311,187
Victim Assistance	9,900
<i>Debt Service Fund:</i>	
Special Assessment Bond Retirement	505,737
<i>Capital Projects Fund:</i>	
County Capital Improvements	211,930
<i>Total Other Governmental Funds</i>	1,211,824
<i>Internal Service Fund:</i>	
Self Insurance	1,218,621
<i>Total</i>	\$2,430,445

Interfund Transfers

Interfund transfers for the year ended December 31, 2012, consisted of the following:

Transfer To	Transfer From
	General Fund
ADAMH Board	\$192,289
Public Assistance	1,224,491
Other Governmental Funds	385,846
Total	\$1,802,626

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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, 2012, the various projects within the County had contractual commitments consisting of the following:

Project	Contract Amount	Amount Paid	Remaining on Contract
Old Courthouse Windows	\$106,700	\$98,615	\$8,085
County Home Restroom Restoration	79,503	0	79,503
	\$186,203	\$98,615	\$87,588

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	\$666,045
Achievement Center	409,655
ADAMH Board	824,000
Public Assistance	245,417
Other Governmental Funds	1,416,820

Enterprise Funds:

Sewer	2,843,985
Water	2,564,846
Solid Waste	891,678

Internal Service Funds:

Self Insurance	1,313
Workers' Compensation	66,669
Total	\$9,930,428

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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	ADAMH Board	Public Assistance	Other Governmental	Total
<u>Nonspendable:</u>						
Inventory	\$76,146	\$113,407	\$0	\$0	\$392,726	\$582,279
Unclaimed Funds	60,919	0	0	0	0	60,919
<i>Total Nonspendable</i>	<u>137,065</u>	<u>113,407</u>	<u>0</u>	<u>0</u>	<u>392,726</u>	<u>643,198</u>
<u>Restricted for:</u>						
Other Purposes	113,066	0	0	0	0	113,066
Achievement Center	0	13,493,190	0	0	0	13,493,190
ADAMH	0	0	4,772,968	0	0	4,772,968
Public Assistance	0	0	0	1,921,924	0	1,921,924
Debt Retirement	0	0	0	0	75,555	75,555
Community Services	0	0	0	0	1,036,857	1,036,857
Children's Services	0	0	0	0	842,255	842,255
Enforcement Services	0	0	0	0	2,887,516	2,887,516
Computer	0	0	0	0	414,752	414,752
Auto and Gas	0	0	0	0	4,765,408	4,765,408
Ditch Maintenance	0	0	0	0	5,261,125	5,261,125
Dog and Kennel	0	0	0	0	388,184	388,184
Port Authority	0	0	0	0	37,874	37,874
Real Estate Assessment	0	0	0	0	3,599,090	3,599,090
Revolving Loan	0	0	0	0	216,534	216,534
School Sales Tax	0	0	0	0	1,581,960	1,581,960
Transportation	0	0	0	0	677,284	677,284
Webcheck	0	0	0	0	46,078	46,078
<i>Total Restricted</i>	<u>113,066</u>	<u>13,493,190</u>	<u>4,772,968</u>	<u>1,921,924</u>	<u>21,830,472</u>	<u>42,131,620</u>
<u>Assigned to:</u>						
Purchases on Order Achievement Center Construction	325,330	0	0	0	0	325,330
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>372,907</u>	<u>372,907</u>
<i>Total Assigned</i>	<u>325,330</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>372,907</u>	<u>698,237</u>
Unassigned (Deficit)	<u>6,762,811</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,309,345)</u>	<u>5,453,466</u>
Total Fund Balances	<u><u>\$7,338,272</u></u>	<u><u>\$13,606,597</u></u>	<u><u>\$4,772,968</u></u>	<u><u>\$1,921,924</u></u>	<u><u>\$21,286,760</u></u>	<u><u>\$48,926,521</u></u>

Combining and Individual Fund Statements and Schedules

Fund Descriptions - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Auto and Gas Tax Fund - To account for 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 used 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)

Fund Descriptions - Nonmajor Governmental Funds (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.

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

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)

Fund Descriptions - Nonmajor Governmental Funds (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, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,270,805	\$75,555	\$372,994	\$22,719,354
Cash and Cash Equivalents In Segregated Accounts	9,730	0	120,691	130,421
Materials and Supplies Inventory	392,726	0	0	392,726
Accrued Interest Receivable	7,472	0	9	7,481
Accounts Receivable	150,310	0	0	150,310
Intergovernmental Receivable	3,833,279	25,620	0	3,858,899
Sales Tax Receivable	1,719,476	0	0	1,719,476
Property Taxes Receivable	2,152,454	331,156	0	2,483,610
Special Assessments Receivable	57,334	5,162,133	0	5,219,467
Loans Receivable	167,629	0	0	167,629
<i>Total Assets</i>	<u>\$30,761,215</u>	<u>\$5,594,464</u>	<u>\$493,694</u>	<u>\$36,849,373</u>
Liabilities				
Accounts Payable	\$497,142	\$0	\$0	\$497,142
Contracts Payable	125,251	0	0	125,251
Accrued Wages and Benefits	187,409	0	0	187,409
Retainage Payable	0	0	120,691	120,691
Matured Compensated Absences Payable	4,802	0	0	4,802
Interfund Payable	494,157	505,737	211,930	1,211,824
Intergovernmental Payable	3,074,994	0	0	3,074,994
<i>Total Liabilities</i>	<u>4,383,755</u>	<u>505,737</u>	<u>332,621</u>	<u>5,222,113</u>
Deferred Inflows of Resources				
Property Taxes	2,064,943	318,263	0	2,383,206
Unavailable Revenue	2,756,648	5,200,646	0	7,957,294
<i>Total Deferred Inflows of Resources</i>	<u>4,821,591</u>	<u>5,518,909</u>	<u>0</u>	<u>10,340,500</u>
Fund Balances				
Nonspendable	392,726	0	0	392,726
Restricted	21,754,917	75,555	0	21,830,472
Assigned	0	0	372,907	372,907
Unassigned (Deficit)	(591,774)	(505,737)	(211,834)	(1,309,345)
<i>Total Fund Balances (Deficit)</i>	<u>21,555,869</u>	<u>(430,182)</u>	<u>161,073</u>	<u>21,286,760</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$30,761,215</u>	<u>\$5,594,464</u>	<u>\$493,694</u>	<u>\$36,849,373</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,574,816	\$621,864	\$0	\$3,196,680
Sales Taxes	10,478,018	0	0	10,478,018
Charges for Services	5,728,420	0	1,882,267	7,610,687
Fines and Forfeitures	62,728	0	0	62,728
Intergovernmental	17,313,419	32,881	1,900,214	19,246,514
Special Assessments	507,598	432,613	0	940,211
Interest	25,158	0	78	25,236
Donations	196,028	0	0	196,028
Other	266,018	1,510	0	267,528
<i>Total Revenues</i>	<u>37,152,203</u>	<u>1,088,868</u>	<u>3,782,559</u>	<u>42,023,630</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	13,182,388	0	0	13,182,388
Judicial	3,027,705	0	0	3,027,705
Public Safety	3,433,270	0	0	3,433,270
Public Works	7,894,625	0	0	7,894,625
Health	346,313	0	0	346,313
Human Services	5,689,162	0	0	5,689,162
Economic Development and Assistance	766,978	0	0	766,978
Capital Outlay	0	0	3,518,525	3,518,525
Debt Service:				
Principal Retirement	4,137	1,971,622	0	1,975,759
Interest and Fiscal Charges	0	305,101	0	305,101
<i>Total Expenditures</i>	<u>34,344,578</u>	<u>2,276,723</u>	<u>3,518,525</u>	<u>40,139,826</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,807,625</u>	<u>(1,187,855)</u>	<u>264,034</u>	<u>1,883,804</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	1,609,918	350,000	1,959,918
Premium on General Obligation Bonds	0	62,533	0	62,533
Payment to Refunded Bond Escrow Agent	0	(452,620)	0	(452,620)
Transfers In	285,846	0	100,000	385,846
<i>Total Other Financing Sources (Uses)</i>	<u>285,846</u>	<u>1,219,831</u>	<u>450,000</u>	<u>1,955,677</u>
<i>Net Change in Fund Balances</i>	3,093,471	31,976	714,034	3,839,481
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>18,462,398</u>	<u>(462,158)</u>	<u>(552,961)</u>	<u>17,447,279</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$21,555,869</u>	<u>(\$430,182)</u>	<u>\$161,073</u>	<u>\$21,286,760</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

	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	\$4,110,187	\$278,771	\$643,589	\$0	\$7,107
Cash and Cash Equivalents					
In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	392,726	0	0	0	0
Accrued Interest Receivable	3,787	0	0	0	0
Accounts Receivable	69,262	0	0	0	0
Intergovernmental Receivable	2,959,011	104,720	196,768	78,690	2,130
Sales Tax Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$7,534,973</u>	<u>\$383,491</u>	<u>\$840,357</u>	<u>\$78,690</u>	<u>\$9,237</u>
Liabilities					
Accounts Payable	\$129,551	\$4,287	\$27,597	\$12,729	\$0
Contracts Payable	74,031	0	0	0	0
Accrued Wages and Benefits	77,711	29,886	0	0	0
Matured Compensated Absences Payable	4,802	0	0	0	0
Interfund Payable	0	0	0	67,321	0
Intergovernmental Payable	42,811	18,335	0	29,300	0
<i>Total Liabilities</i>	<u>328,906</u>	<u>52,508</u>	<u>27,597</u>	<u>109,350</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	2,047,933	104,720	196,768	4,037	0
<i>Total Deferred Inflows of Resources</i>	<u>2,047,933</u>	<u>104,720</u>	<u>196,768</u>	<u>4,037</u>	<u>0</u>
Fund Balances					
Nonspendable	392,726	0	0	0	0
Restricted	4,765,408	226,263	615,992	0	9,237
Unassigned (Deficit)	0	0	0	(34,697)	0
<i>Total Fund Balances (Deficit)</i>	<u>5,158,134</u>	<u>226,263</u>	<u>615,992</u>	<u>(34,697)</u>	<u>9,237</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$7,534,973</u>	<u>\$383,491</u>	<u>\$840,357</u>	<u>\$78,690</u>	<u>\$9,237</u>

Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security	Demolition	Ditch Maintenance
\$0	\$1,353	\$419,284	\$958,394	\$750,316	\$0	\$5,261,125
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
347	34,659	0	60,705	0	225	0
0	0	0	0	0	0	0
0	0	0	786,041	0	0	0
0	0	0	0	0	0	57,334
0	0	0	0	0	0	0
<u>\$347</u>	<u>\$36,012</u>	<u>\$419,284</u>	<u>\$1,805,140</u>	<u>\$750,316</u>	<u>\$225</u>	<u>\$5,318,459</u>
\$0	\$19,462	\$2,926	\$1,074	\$20,698	\$0	\$0
0	0	0	0	0	0	0
0	2,998	990	0	3,951	0	0
0	0	0	0	0	0	0
170	8,006	0	0	0	225	0
0	20,647	616	332	3,215	0	0
<u>170</u>	<u>51,113</u>	<u>4,532</u>	<u>1,406</u>	<u>27,864</u>	<u>225</u>	<u>0</u>
0	0	0	754,091	0	0	0
0	0	0	92,655	0	225	57,334
0	0	0	846,746	0	225	57,334
0	0	0	0	0	0	0
177	0	414,752	956,988	722,452	0	5,261,125
0	(15,101)	0	0	0	(225)	0
<u>177</u>	<u>(15,101)</u>	<u>414,752</u>	<u>956,988</u>	<u>722,452</u>	<u>(225)</u>	<u>5,261,125</u>
<u>\$347</u>	<u>\$36,012</u>	<u>\$419,284</u>	<u>\$1,805,140</u>	<u>\$750,316</u>	<u>\$225</u>	<u>\$5,318,459</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2012

	Dog and Kennel	DRETAC	Drug Enforcement	Indigent Guardianship	Juvenile Detention Center Donations
Assets					
Equity in Pooled Cash and Cash Equivalents	\$399,811	\$478,049	\$1,143,453	\$75,556	\$11,698
Cash and Cash Equivalents					
In Segregated Accounts	0	0	9,730	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	120,587	0	0
Sales Tax Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	1,366,413	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$399,811</u>	<u>\$478,049</u>	<u>\$2,640,183</u>	<u>\$75,556</u>	<u>\$11,698</u>
Liabilities					
Accounts Payable	\$5,199	\$5,263	\$12,562	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	3,953	13,137	13,669	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	2,475	4,506	10,982	0	0
<i>Total Liabilities</i>	<u>11,627</u>	<u>22,906</u>	<u>37,213</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	1,310,852	0	0
Unavailable Revenue	0	0	161,085	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>1,471,937</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	388,184	455,143	1,131,033	75,556	11,698
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>388,184</u>	<u>455,143</u>	<u>1,131,033</u>	<u>75,556</u>	<u>11,698</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$399,811</u>	<u>\$478,049</u>	<u>\$2,640,183</u>	<u>\$75,556</u>	<u>\$11,698</u>

<u>Marriage License</u>	<u>Office for Older Adults</u>	<u>Ohio Criminal Justice Service</u>	<u>Port Authority</u>	<u>Real Estate Assessment</u>	<u>Revolving Loan Program</u>	<u>Safe Communities</u>
\$18,847	\$3,847	\$759	\$38,524	\$3,644,961	\$45,220	\$18
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	3,685	0
0	0	0	0	0	0	0
0	39,131	34,563	0	0	0	6,550
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	167,629	0
<u>\$18,847</u>	<u>\$42,978</u>	<u>\$35,322</u>	<u>\$38,524</u>	<u>\$3,644,961</u>	<u>\$216,534</u>	<u>\$6,568</u>
\$18,847	\$12,879	\$9,461	\$650	\$19,298	\$0	\$0
0	0	0	0	0	0	0
0	7,643	0	0	9,811	0	0
0	0	0	0	0	0	0
0	31,932	34,563	0	0	0	5,517
0	5,161	759	0	16,762	0	18
<u>18,847</u>	<u>57,615</u>	<u>44,783</u>	<u>650</u>	<u>45,871</u>	<u>0</u>	<u>5,535</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	2,064
0	0	0	0	0	0	2,064
0	0	0	0	0	0	0
0	0	0	37,874	3,599,090	216,534	0
0	(14,637)	(9,461)	0	0	0	(1,031)
0	(14,637)	(9,461)	37,874	3,599,090	216,534	(1,031)
<u>\$18,847</u>	<u>\$42,978</u>	<u>\$35,322</u>	<u>\$38,524</u>	<u>\$3,644,961</u>	<u>\$216,534</u>	<u>\$6,568</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2012

	School Sales Tax	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
Assets					
Equity in Pooled Cash and Cash Equivalents	\$2,592,446	\$501,960	\$80,197	\$2,314	\$11,836
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	81,048
Intergovernmental Receivable	0	0	0	0	118,162
Sales Tax Receivable	1,719,476	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$4,311,922</u>	<u>\$501,960</u>	<u>\$80,197</u>	<u>\$2,314</u>	<u>\$211,046</u>
Liabilities					
Accounts Payable	\$0	\$45,522	\$10,183	\$0	\$79,721
Contracts Payable	0	32,873	0	0	18,347
Accrued Wages and Benefits	0	0	0	0	20,977
Matured Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	0	25,336	311,187
Intergovernmental Payable	2,729,962	2,130	0	2,314	182,273
<i>Total Liabilities</i>	<u>2,729,962</u>	<u>80,525</u>	<u>10,183</u>	<u>27,650</u>	<u>612,505</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	0	0	0	0	89,827
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>89,827</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	1,581,960	421,435	70,014	0	0
Unassigned (Deficit)	0	0	0	(25,336)	(491,286)
<i>Total Fund Balances (Deficit)</i>	<u>1,581,960</u>	<u>421,435</u>	<u>70,014</u>	<u>(25,336)</u>	<u>(491,286)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$4,311,922</u>	<u>\$501,960</u>	<u>\$80,197</u>	<u>\$2,314</u>	<u>\$211,046</u>

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$677,284	\$433	\$46,078	\$67,388	\$22,270,805
0	0	0	0	9,730
0	0	0	0	392,726
0	0	0	0	7,472
0	0	0	0	150,310
0	10,085	0	66,946	3,833,279
0	0	0	0	1,719,476
0	0	0	0	2,152,454
0	0	0	0	57,334
0	0	0	0	167,629
<u>\$677,284</u>	<u>\$10,518</u>	<u>\$46,078</u>	<u>\$134,334</u>	<u>\$30,761,215</u>
\$0	\$0	\$0	\$59,233	\$497,142
0	0	0	0	125,251
0	0	0	2,683	187,409
0	0	0	0	4,802
0	9,900	0	0	494,157
0	433	0	1,963	3,074,994
0	10,333	0	63,879	4,383,755
0	0	0	0	2,064,943
0	0	0	0	2,756,648
0	0	0	0	4,821,591
0	0	0	0	392,726
677,284	185	46,078	70,455	21,754,917
0	0	0	0	(591,774)
<u>677,284</u>	<u>185</u>	<u>46,078</u>	<u>70,455</u>	<u>21,555,869</u>
<u>\$677,284</u>	<u>\$10,518</u>	<u>\$46,078</u>	<u>\$134,334</u>	<u>\$30,761,215</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	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
Sales Taxes	0	0	0	0	0
Charges for Services	164,658	646,925	0	0	0
Fines and Forfeitures	30,804	0	0	0	0
Intergovernmental	7,615,994	1,909,570	1,081,265	244,031	398,568
Special Assessments	0	0	0	0	0
Interest	21,169	0	0	0	6
Donations	0	0	0	0	0
Other	156,926	0	0	5,000	7,930
<i>Total Revenues</i>	<u>7,989,551</u>	<u>2,556,495</u>	<u>1,081,265</u>	<u>249,031</u>	<u>406,504</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	2,651,024	0	0	0
Public Safety	0	0	0	0	0
Public Works	7,783,021	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	1,064,251	0	0
Economic Development and Assistance	0	0	0	173,410	320,992
Debt Service:					
Principal Retirement	4,137	0	0	0	0
<i>Total Expenditures</i>	<u>7,787,158</u>	<u>2,651,024</u>	<u>1,064,251</u>	<u>173,410</u>	<u>320,992</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	202,393	(94,529)	17,014	75,621	85,512
Other Financing Sources					
Transfers In	0	0	0	0	0
<i>Net Change in Fund Balances</i>	202,393	(94,529)	17,014	75,621	85,512
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>4,955,741</u>	<u>320,792</u>	<u>598,978</u>	<u>(110,318)</u>	<u>(76,275)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$5,158,134</u></u>	<u><u>\$226,263</u></u>	<u><u>\$615,992</u></u>	<u><u>(\$34,697)</u></u>	<u><u>\$9,237</u></u>

Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security	Demolition	Ditch Maintenance
\$0	\$0	\$0	\$765,523	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	227,704	0	645,742	0	0
0	0	0	0	0	0	0
11,392	571,033	0	108,881	0	0	0
0	0	0	0	0	0	507,598
0	147	0	0	0	0	0
0	0	0	21,529	0	0	0
0	0	0	225	0	0	0
11,392	571,180	227,704	896,158	645,742	0	507,598
0	0	120,544	0	0	0	0
0	0	159,087	0	0	0	0
868	596,732	0	0	732,956	0	0
0	0	0	0	0	225	111,379
0	0	0	0	0	0	0
0	0	0	746,322	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
868	596,732	279,631	746,322	732,956	225	111,379
10,524	(25,552)	(51,927)	149,836	(87,214)	(225)	396,219
1,241	0	0	0	59,610	0	0
11,765	(25,552)	(51,927)	149,836	(27,604)	(225)	396,219
(11,588)	10,451	466,679	807,152	750,056	0	4,864,906
\$177	(\$15,101)	\$414,752	\$956,988	\$722,452	(\$225)	\$5,261,125

(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, 2012

	Dog and Kennel	DRETAC	Drug Enforcement	Indigent Guardianship	Juvenile Detention Center Donations
Revenues					
Property Taxes	\$0	\$461,458	\$1,347,835	\$0	\$0
Sales Taxes	0	0	0	0	0
Charges for Services	316,522	0	0	22,392	200
Fines and Forfeitures	22,194	0	9,730	0	0
Intergovernmental	0	0	403,587	0	0
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Donations	8,730	0	0	0	2,730
Other	11,181	17,490	7,491	650	0
<i>Total Revenues</i>	<u>358,627</u>	<u>478,948</u>	<u>1,768,643</u>	<u>23,042</u>	<u>2,930</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	212,357	0	0	0
Judicial	0	207,685	0	9,909	0
Public Safety	0	0	1,789,695	0	2,934
Public Works	0	0	0	0	0
Health	346,313	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
<i>Total Expenditures</i>	<u>346,313</u>	<u>420,042</u>	<u>1,789,695</u>	<u>9,909</u>	<u>2,934</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	12,314	58,906	(21,052)	13,133	(4)
Other Financing Sources					
Transfers In	0	0	0	0	0
<i>Net Change in Fund Balances</i>	12,314	58,906	(21,052)	13,133	(4)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>375,870</u>	<u>396,237</u>	<u>1,152,085</u>	<u>62,423</u>	<u>11,702</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$388,184</u></u>	<u><u>\$455,143</u></u>	<u><u>\$1,131,033</u></u>	<u><u>\$75,556</u></u>	<u><u>\$11,698</u></u>

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
0	0	0	0	0	0	0
35,949	0	0	0	2,433,479	56,548	0
0	0	0	0	0	0	0
0	456,826	129,789	268,173	0	0	45,148
0	0	0	0	0	0	0
0	0	0	0	0	3,836	0
0	17,104	0	0	0	0	0
0	0	0	0	3,755	0	0
35,949	473,930	129,789	268,173	2,437,234	60,384	45,148
0	0	0	0	1,212,987	0	0
0	0	0	0	0	0	0
0	0	133,159	0	0	0	41,986
0	0	0	0	0	0	0
0	0	0	0	0	0	0
35,949	698,696	0	0	0	0	0
0	0	0	266,398	0	6,178	0
0	0	0	0	0	0	0
35,949	698,696	133,159	266,398	1,212,987	6,178	41,986
0	(224,766)	(3,370)	1,775	1,224,247	54,206	3,162
0	224,204	0	0	0	0	0
0	(562)	(3,370)	1,775	1,224,247	54,206	3,162
0	(14,075)	(6,091)	36,099	2,374,843	162,328	(4,193)
\$0	(\$14,637)	(\$9,461)	\$37,874	\$3,599,090	\$216,534	(\$1,031)

(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, 2012

	School Sales Tax	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	10,478,018	0	0	0	0
Charges for Services	0	28,196	0	315,261	807,871
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	593,778	0	0	1,568,026
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Donations	0	0	145,935	0	0
Other	0	0	0	0	42,396
<i>Total Revenues</i>	<u>10,478,018</u>	<u>621,974</u>	<u>145,935</u>	<u>315,261</u>	<u>2,418,293</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	10,347,420	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	134,940	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	701,576	0	300,207	2,037,264
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>10,347,420</u>	<u>701,576</u>	<u>134,940</u>	<u>300,207</u>	<u>2,037,264</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	130,598	(79,602)	10,995	15,054	381,029
Other Financing Sources					
Transfers In	0	0	0	791	0
<i>Net Change in Fund Balances</i>	130,598	(79,602)	10,995	15,845	381,029
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,451,362</u>	<u>501,037</u>	<u>59,019</u>	<u>(41,181)</u>	<u>(872,315)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,581,960</u></u>	<u><u>\$421,435</u></u>	<u><u>\$70,014</u></u>	<u><u>(\$25,336)</u></u>	<u><u>(\$491,286)</u></u>

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$2,574,816
0	0	0	0	10,478,018
0	0	26,973	0	5,728,420
0	0	0	0	62,728
499,999	60,917	0	1,346,442	17,313,419
0	0	0	0	507,598
0	0	0	0	25,158
0	0	0	0	196,028
0	0	0	12,974	266,018
<u>499,999</u>	<u>60,917</u>	<u>26,973</u>	<u>1,359,416</u>	<u>37,152,203</u>
0	0	0	1,289,080	13,182,388
0	0	0	0	3,027,705
0	0	0	0	3,433,270
0	0	0	0	7,894,625
0	0	0	0	346,313
15,360	61,489	28,048	0	5,689,162
0	0	0	0	766,978
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,137</u>
<u>15,360</u>	<u>61,489</u>	<u>28,048</u>	<u>1,289,080</u>	<u>34,344,578</u>
484,639	(572)	(1,075)	70,336	2,807,625
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>285,846</u>
484,639	(572)	(1,075)	70,336	3,093,471
<u>192,645</u>	<u>757</u>	<u>47,153</u>	<u>119</u>	<u>18,462,398</u>
<u>\$677,284</u>	<u>\$185</u>	<u>\$46,078</u>	<u>\$70,455</u>	<u>\$21,555,869</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2012

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$75,555	\$0	\$75,555
Intergovernmental Receivable	25,620	0	25,620
Property Taxes Receivable	331,156	0	331,156
Special Assessments Receivable	0	5,162,133	5,162,133
<i>Total Assets</i>	<u>\$432,331</u>	<u>\$5,162,133</u>	<u>\$5,594,464</u>
Liabilities			
Interfund Payable	\$0	\$505,737	\$505,737
Deferred Inflows of Resources			
Property Taxes	318,263	0	318,263
Unavailable Revenue	38,513	5,162,133	5,200,646
<i>Total Deferred Inflows of Resources</i>	<u>356,776</u>	<u>5,162,133</u>	<u>5,518,909</u>
Fund Balances			
Restricted	75,555	0	75,555
Unassigned (Deficit)	0	(505,737)	(505,737)
<i>Total Fund Balances (Deficit)</i>	<u>75,555</u>	<u>(505,737)</u>	<u>(430,182)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$432,331</u>	<u>\$5,162,133</u>	<u>\$5,594,464</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$621,864	\$0	\$621,864
Intergovernmental	32,881	0	32,881
Special Assessments	0	432,613	432,613
Other	1,510	0	1,510
<i>Total Revenues</i>	<u>656,255</u>	<u>432,613</u>	<u>1,088,868</u>
Expenditures			
Current:			
Debt Service:			
Principal Retirement	1,597,776	373,846	1,971,622
Interest and Fiscal Charges	233,322	71,779	305,101
<i>Total Expenditures</i>	<u>1,831,098</u>	<u>445,625</u>	<u>2,276,723</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,174,843)</u>	<u>(13,012)</u>	<u>(1,187,855)</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	1,609,918	0	1,609,918
Premium on General Obligation Bonds	62,533	0	62,533
Payment to Refunded Bond Escrow Agent	(452,620)	0	(452,620)
<i>Total Other Financing Sources (Uses)</i>	<u>1,219,831</u>	<u>0</u>	<u>1,219,831</u>
<i>Net Change in Fund Balances</i>	44,988	(13,012)	31,976
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>30,567</u>	<u>(492,725)</u>	<u>(462,158)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$75,555</u></u>	<u><u>(\$505,737)</u></u>	<u><u>(\$430,182)</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012

	Achievement Center Construction	County Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$372,907	\$87	\$372,994
Cash and Cash Equivalent In Segregated Accounts	0	120,691	120,691
Accrued Interest Receivable	0	9	9
<i>Total Assets</i>	<u>\$372,907</u>	<u>\$120,787</u>	<u>\$493,694</u>
Liabilities			
Retainage Payable	\$0	\$120,691	\$120,691
Interfund Payable	0	211,930	211,930
<i>Total Liabilities</i>	<u>0</u>	<u>332,621</u>	<u>332,621</u>
Fund Balances			
Assigned	372,907	0	372,907
Unassigned (Deficit)	0	(211,834)	(211,834)
<i>Total Fund Balances (Deficit)</i>	<u>372,907</u>	<u>(211,834)</u>	<u>161,073</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$372,907</u>	<u>\$120,787</u>	<u>\$493,694</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012

	Achievement Center Construction	County Capital Improvements	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
Revenues					
Charges for Services	\$0	\$0	\$0	\$1,882,267	\$1,882,267
Intergovernmental	0	928,518	971,696	0	1,900,214
Interest	0	78	0	0	78
<i>Total Revenues</i>	0	928,596	971,696	1,882,267	3,782,559
Expenditures					
Capital Outlay	22,695	641,867	971,696	1,882,267	3,518,525
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,695)	286,729	0	0	264,034
Other Financing Sources					
General Obligation Bonds Issued	0	350,000	0	0	350,000
Transfers In	0	100,000	0	0	100,000
<i>Total Other Financing Sources</i>	0	450,000	0	0	450,000
<i>Net Change in Fund Balances</i>	(22,695)	736,729	0	0	714,034
<i>Fund Balances (Deficit) Beginning of Year</i>	395,602	(948,563)	0	0	(552,961)
<i>Fund Balances (Deficit) End of Year</i>	\$372,907	(\$211,834)	\$0	\$0	\$161,073

Fund Descriptions – Internal Service Funds

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, 2012

	Self Insurance Healthcare	Workers' Compensation	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$1,267	\$890,453	\$891,720
Liabilities			
Current Liabilities:			
Accounts Payable	10,170	23,421	33,591
Interfund Payable	1,218,621	0	1,218,621
Intergovernmental Payable	1,267	0	1,267
Claims Payable	1,907,222	17,932	1,925,154
<i>Total Liabilities</i>	3,137,280	41,353	3,178,633
Net Position			
Unrestricted (Deficit)	(\$3,136,013)	\$849,100	(\$2,286,913)

Medina County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2012*

	Self Insurance Healthcare	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$10,642,661	\$532,075	\$11,174,736
Operating Expenses			
Personal Services	75,080	94,114	169,194
Materials and Supplies	0	1,304	1,304
Contractual Services	716,324	33,089	749,413
Claims	10,460,681	144,034	10,604,715
Other	61,094	105,363	166,457
<i>Total Operating Expenses</i>	<u>11,313,179</u>	<u>377,904</u>	<u>11,691,083</u>
<i>Operating Income (Loss)</i>	(670,518)	154,171	(516,347)
<i>Net Position (Deficit) Beginning of Year</i>	<u>(2,465,495)</u>	<u>694,929</u>	<u>(1,770,566)</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>(\$3,136,013)</u></u>	<u><u>\$849,100</u></u>	<u><u>(\$2,286,913)</u></u>

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2012

	Self Insurance Healthcare	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$10,776,734	\$532,075	\$11,308,809
Cash Payments to Suppliers	(708,904)	(23,889)	(732,793)
Cash Payments to Employees	(75,080)	(94,114)	(169,194)
Cash Payments for Claims	(9,930,788)	(162,478)	(10,093,266)
Other Cash Payments	(61,094)	(105,363)	(166,457)
<i>Net Increase in Cash and Cash Equivalents</i>	868	146,231	147,099
<i>Cash and Cash Equivalents Beginning of Year</i>	399	744,222	744,621
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,267</u>	<u>\$890,453</u>	<u>\$891,720</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities			
Operating Income (Loss)	(\$670,518)	\$154,171	(\$516,347)
Increase (Decrease) in Liabilities:			
Accounts Payable	7,420	10,504	17,924
Intergovernmental Payable	(398)	0	(398)
Claims Payable	531,160	(18,444)	512,716
Interfund Payable	133,204	0	133,204
<i>Total Adjustments</i>	<u>671,386</u>	<u>(7,940)</u>	<u>663,446</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$868</u>	<u>\$146,231</u>	<u>\$147,099</u>

Fund Descriptions – Fiduciary Funds

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)

Fund Descriptions – Fiduciary Funds

Other Agency Funds

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

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2012

	Beginning Balance 1/1/12	Additions	Deductions	Ending Balance 12/31/12
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,542,591	\$5,542,591	\$0
Intergovernmental Receivable	2,341,385	1,238,488	2,341,385	1,238,488
<i>Total Assets</i>	<u>\$2,341,385</u>	<u>\$6,781,079</u>	<u>\$7,883,976</u>	<u>\$1,238,488</u>
Liabilities				
Intergovernmental Payable	\$2,341,385	\$6,781,079	\$7,883,976	\$1,238,488
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,716,204	\$229,629,091	\$230,264,565	\$6,080,730
Property Taxes Receivable	219,654,729	241,906,377	219,654,730	241,906,376
Special Assessment Receivable	9,521,285	8,967,772	9,521,285	8,967,772
Intergovernmental Receivable	2,296,080	2,227,980	2,296,080	2,227,980
<i>Total Assets</i>	<u>\$238,188,298</u>	<u>\$482,731,220</u>	<u>\$461,736,660</u>	<u>\$259,182,858</u>
Liabilities				
Intergovernmental Payable	\$2,296,080	\$2,227,980	\$2,296,080	\$2,227,980
Undistributed Assets	235,892,218	480,503,240	459,440,580	256,954,878
<i>Total Liabilities</i>	<u>\$238,188,298</u>	<u>\$482,731,220</u>	<u>\$461,736,660</u>	<u>\$259,182,858</u>
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$952,577	\$7,035,628	\$6,219,181	\$1,769,024
Property Taxes Receivable	54,059	56,787	54,059	56,787
Intergovernmental Receivable	1,105,490	1,136,529	1,105,490	1,136,529
<i>Total Assets</i>	<u>\$2,112,126</u>	<u>\$8,228,944</u>	<u>\$7,378,730</u>	<u>\$2,962,340</u>
Liabilities				
Intergovernmental Payable	\$1,105,490	\$1,136,529	\$1,105,490	\$1,136,529
Undistributed Assets	1,006,636	7,092,415	6,273,240	1,825,811
<i>Total Liabilities</i>	<u>\$2,112,126</u>	<u>\$8,228,944</u>	<u>\$7,378,730</u>	<u>\$2,962,340</u>
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,672,980	\$2,294,490	\$2,672,980	\$2,294,490
Cash and Cash Equivalents with Fiscal Agents	168	362	168	362
<i>Total Assets</i>	<u>\$2,673,148</u>	<u>\$2,294,852</u>	<u>\$2,673,148</u>	<u>\$2,294,852</u>
Liabilities				
Deposits Held and Due to Others	\$168	\$362	\$168	\$362
Undistributed Assets	2,672,980	2,294,490	2,672,980	2,294,490
<i>Total Liabilities</i>	<u>\$2,673,148</u>	<u>\$2,294,852</u>	<u>\$2,673,148</u>	<u>\$2,294,852</u>
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$205,239	\$600,048	\$472,649	\$332,638
Liabilities				
Undistributed Assets	\$205,239	\$600,048	\$472,649	\$332,638

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Beginning Balance 1/1/12	Additions	Deductions	Ending Balance 12/31/12
Medina County General Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,858,014	\$6,107,165	\$6,130,571	\$3,834,608
Liabilities				
Undistributed Assets	\$3,858,014	\$6,107,165	\$6,130,571	\$3,834,608
Medina County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,431,808	\$6,536,321	\$6,720,597	\$4,247,532
Accrued Interest Receivable	8,176	4,001	8,176	4,001
<i>Total Assets</i>	<u>\$4,439,984</u>	<u>\$6,540,322</u>	<u>\$6,728,773</u>	<u>\$4,251,533</u>
Liabilities				
Undistributed Assets	\$4,439,984	\$6,540,322	\$6,728,773	\$4,251,533
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,679,874	\$62,803,978	\$63,171,714	\$1,312,138
Intergovernmental Receivable	0	331,367	0	331,367
<i>Total Assets</i>	<u>\$1,679,874</u>	<u>\$63,135,345</u>	<u>\$63,171,714</u>	<u>\$1,643,505</u>
Liabilities				
Intergovernmental Payable	\$717,889	\$331,367	\$717,889	\$331,367
Payroll Withholdings	961,985	62,803,978	62,453,825	1,312,138
<i>Total Liabilities</i>	<u>\$1,679,874</u>	<u>\$63,135,345</u>	<u>\$63,171,714</u>	<u>\$1,643,505</u>
Recorder Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$205,545	\$942,508	\$896,635	\$251,418
Intergovernmental Receivable	3,498	0	3,498	0
<i>Total Assets</i>	<u>\$209,043</u>	<u>\$942,508</u>	<u>\$900,133</u>	<u>\$251,418</u>
Liabilities				
Undistributed Assets	\$209,043	\$942,508	\$900,133	\$251,418
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$23,557	\$1,366,954	\$1,370,393	\$20,118
Liabilities				
Deposits Held and Due to Others	\$23,557	\$1,366,954	\$1,370,393	\$20,118
Convention and Visitors Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$310,042	\$310,042	\$0
Liabilities				
Undistributed Assets	\$0	\$310,042	\$310,042	\$0

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Beginning Balance 1/1/12	Additions	Deductions	Ending Balance 12/31/12
Deferred Assessment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,072	\$25,225	\$14,571	\$13,726
Liabilities				
Undistributed Assets	\$3,072	\$25,225	\$14,571	\$13,726
Drug Enforcement				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$1,058,758	\$772,445	\$286,313
Liabilities				
Undistributed Assets	\$0	\$1,058,758	\$772,445	\$286,313
Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$431,603	\$113,241	\$280,476	\$264,368
Cash and Cash Equivalents in Segregated Accounts	100,856	95,888	100,856	95,888
<i>Total Assets</i>	<u>\$532,459</u>	<u>\$209,129</u>	<u>\$381,332</u>	<u>\$360,256</u>
Liabilities				
Undistributed Assets	<u>\$532,459</u>	<u>\$209,129</u>	<u>\$381,332</u>	<u>\$360,256</u>
Local Emergency Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$43,914	\$35,151	\$47,812	\$31,253
Liabilities				
Undistributed Assets	\$43,914	\$35,151	\$47,812	\$31,253
Medina County Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$435,573	\$586,593	\$727,080	\$295,086
Liabilities				
Undistributed Assets	\$435,573	\$586,593	\$727,080	\$295,086
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$657,802	\$657,802	\$0
Intergovernmental Receivable	42,853	45,335	42,853	45,335
<i>Total Assets</i>	<u>\$42,853</u>	<u>\$703,137</u>	<u>\$700,655</u>	<u>\$45,335</u>
Liabilities				
Intergovernmental Payable	<u>\$42,853</u>	<u>\$703,137</u>	<u>\$700,655</u>	<u>\$45,335</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Beginning Balance 1/1/12	Additions	Deductions	Ending Balance 12/31/12
Medina County Soil and Water Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$31,479	\$218,135	\$214,102	\$35,512
Liabilities				
Undistributed Assets	\$31,479	\$218,135	\$214,102	\$35,512
Medina County Electric Aggregation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,276	\$0	\$11,276	\$0
Liabilities				
Deposits Held and Due to Others	\$11,276	\$0	\$11,276	\$0
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,768,724	\$209,421,430	\$209,017,002	\$2,173,152
Intergovernmental Receivable	508,268	507,178	508,268	507,178
<i>Total Assets</i>	<u>\$2,276,992</u>	<u>\$209,928,608</u>	<u>\$209,525,270</u>	<u>\$2,680,330</u>
Liabilities				
Undistributed Assets	<u>\$2,276,992</u>	<u>\$209,928,608</u>	<u>\$209,525,270</u>	<u>\$2,680,330</u>
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,774,902	\$530,564,949	\$530,698,666	\$20,641,185
Cash and Cash Equivalents in Segregated Accounts	2,797,393	4,816,090	4,916,674	2,696,809
Cash and Cash Equivalents with Fiscal Agents	168	362	168	362
Property Taxes Receivable	219,708,788	241,963,164	219,708,789	241,963,163
Accrued Interest Receivable	8,176	4,001	8,176	4,001
Special Assessments Receivable	9,521,285	8,967,772	9,521,285	8,967,772
Intergovernmental Receivable	6,297,574	5,486,877	6,297,574	5,486,877
<i>Total Assets</i>	<u>\$259,108,286</u>	<u>\$791,803,215</u>	<u>\$771,151,332</u>	<u>\$279,760,169</u>
Liabilities				
Intergovernmental Payable	\$6,503,697	\$11,180,092	\$12,704,090	\$4,979,699
Deposits Held and Due to Others	35,001	1,367,316	1,381,837	20,480
Payroll Withholdings	961,985	62,803,978	62,453,825	1,312,138
Undistributed Assets	<u>251,607,603</u>	<u>716,451,829</u>	<u>694,611,580</u>	<u>273,447,852</u>
<i>Total Liabilities</i>	<u>\$259,108,286</u>	<u>\$791,803,215</u>	<u>\$771,151,332</u>	<u>\$279,760,169</u>

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

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$9,069,472	\$9,072,838	\$9,602,125	\$529,287
Sales Taxes	9,867,913	9,871,575	10,447,459	575,884
Property Transfer Taxes	1,524,779	1,525,345	1,614,330	88,985
Charges for Services	7,378,139	7,416,903	7,705,158	288,255
Licenses and Permits	8,076	8,079	8,550	471
Fines and Forfeitures	377,433	377,626	408,109	30,483
Intergovernmental	5,026,156	5,036,444	5,029,772	(6,672)
Interest	418,353	418,508	442,923	24,415
Rentals	5,190	5,192	5,495	303
Donations	1,432	1,856	1,697	(159)
Other	2,125,755	2,127,424	2,246,038	118,614
<i>Total Revenues</i>	<u>35,802,698</u>	<u>35,861,790</u>	<u>37,511,656</u>	<u>1,649,866</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	497,127	497,330	496,762	568
Materials and Supplies	4,065	4,067	4,049	18
Contractual Services	683,371	683,646	410,416	273,230
Capital Outlay	7,049	7,052	7,052	0
Other	176,170	176,369	140,476	35,893
<i>Total Commissioners Office</i>	<u>1,367,782</u>	<u>1,368,464</u>	<u>1,058,755</u>	<u>309,709</u>
Printing Services				
Personal Services	47,657	47,676	47,602	74
Materials and Supplies	36,281	36,294	36,228	66
Contractual Services	5,178	5,180	4,753	427
Capital Outlay	7,097	7,100	7,100	0
<i>Total Printing Services</i>	<u>96,213</u>	<u>96,250</u>	<u>95,683</u>	<u>567</u>
Microfilming Services				
Materials and Supplies	15,001	15,006	12,890	2,116
Contractual Services	1,499	1,500	869	631
Other	5,498	5,500	5,500	0
<i>Total Microfilming Services</i>	<u>21,998</u>	<u>22,006</u>	<u>19,259</u>	<u>2,747</u>
Auditor - General				
Personal Services	458,059	458,246	458,241	5
Materials and Supplies	2,499	2,500	2,500	0
Contractual Services	34,368	34,381	31,900	2,481
Capital Outlay	1,249	1,250	1,250	0
Other	184,380	184,380	172,453	11,927
<i>Total Auditor - General</i>	<u>\$680,555</u>	<u>\$680,757</u>	<u>\$666,344</u>	<u>\$14,413</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real				
Contractual Services	\$105,442	\$105,498	\$105,058	\$440
Other	5,679	5,681	5,000	681
Total Auditor - Real	111,121	111,179	110,058	1,121
Auditor - Sealer				
Personal Services	24,242	24,252	24,252	0
Materials and Supplies	325	325	325	0
Contractual Services	147	148	70	78
Total Auditor - Sealer	24,714	24,725	24,647	78
Auditor - Personal Property				
Personal Services	278,337	278,450	275,742	2,708
Materials and Supplies	4,021	4,023	4,013	10
Contractual Services	46,057	46,074	43,392	2,682
Capital Outlay	5,293	5,294	3,494	1,800
Total Auditor - Personal Property	333,708	333,841	326,641	7,200
Treasurer				
Personal Services	245,031	245,131	245,127	4
Materials and Supplies	3,317	3,318	3,317	1
Contractual Services	76,399	76,429	75,883	546
Capital Outlay	1,000	1,000	1,000	0
Other	3,383	3,384	3,243	141
Total Treasurer	329,130	329,262	328,570	692
Prosecuting Attorney				
Personal Services	1,154,604	1,155,075	1,037,157	117,918
Materials and Supplies	4,467	4,469	4,030	439
Contractual Services	17,641	17,647	14,708	2,939
Other	63,469	63,494	61,057	2,437
Total Prosecuting Attorney	1,240,181	1,240,685	1,116,952	123,733
Budget Commission				
Materials and Supplies	\$650	\$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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Bureau of Inspection (Audit Cost)				
Contractual Services	\$97,682	\$97,722	\$97,722	\$0
Planning Services				
Personal Services	133,961	134,016	134,007	9
Materials and Supplies	2,340	2,341	2,009	332
Contractual Services	3,683	3,684	3,327	357
Capital Outlay	18	18	0	18
Other	53,301	53,403	13,656	39,747
Total Planning Services	193,303	193,462	152,999	40,463
Data Processing Board				
Personal Services	9,866	9,870	9,869	1
Materials and Supplies	16,793	16,800	15,000	1,800
Contractual Services	22,165	22,174	21,449	725
Capital Outlay	6,021	6,023	6,016	7
Total Data Processing Board	54,845	54,867	52,334	2,533
Board of Elections				
Personal Services	635,071	635,330	635,258	72
Materials and Supplies	59,893	59,917	59,876	41
Contractual Services	462,820	463,001	462,447	554
Capital Outlay	64,241	64,267	64,267	0
Other	1,931	1,932	1,927	5
Total Board of Elections	1,223,956	1,224,447	1,223,775	672
Building and Grounds				
Personal Services	479,604	479,800	476,598	3,202
Materials and Supplies	91,756	91,790	87,692	4,098
Contractual Services	1,216,373	1,216,845	1,213,604	3,241
Capital Outlay	1,500	1,501	1,499	2
Other	7,763	7,766	6,891	875
Total Building and Grounds	1,796,996	1,797,702	1,786,284	11,418
Garage Services				
Materials and Supplies	5,113	5,113	2,255	2,858
Contractual Services	340,973	342,097	342,097	0
Other	136,753	136,818	131,799	5,019
Total Garage Services	\$482,839	\$484,028	\$476,151	\$7,877

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder				
Personal Services	\$240,572	\$240,670	\$228,093	\$12,577
Materials and Supplies	13,707	13,711	12,459	1,252
Contractual Services	8,049	8,052	5,550	2,502
Capital Outlay	4,799	4,800	4,517	283
Other	4,804	4,806	2,526	2,280
Total Recorder	271,931	272,039	253,145	18,894
Total General Government - Legislative and Executive	8,327,604	8,332,086	7,789,969	542,117
General Government - Judicial				
Court of Appeals				
Contractual Services	35,146	35,160	35,023	137
Other	49,869	49,889	49,889	0
Total Court of Appeals	85,015	85,049	84,912	137
NOACA				
Other	49,980	50,000	49,683	317
Common Pleas Court				
Personal Services	1,202,638	1,203,128	1,193,044	10,084
Materials and Supplies	34,062	34,074	30,124	3,950
Contractual Services	721,838	722,115	661,104	61,011
Capital Outlay	28,812	28,819	21,114	7,705
Other	15,856	15,861	10,171	5,690
Total Common Pleas Court	2,003,206	2,003,997	1,915,557	88,440
Jury Commission				
Personal Services	363,416	363,564	363,564	0
Materials and Supplies	4,401	4,403	4,309	94
Contractual Services	5,575	5,577	5,155	422
Capital Outlay	5,799	5,801	5,800	1
Other	3,112	3,113	3,071	42
Total Jury Commission	\$382,303	\$382,458	\$381,899	\$559

(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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$744,341	\$744,644	\$724,939	\$19,705
Materials and Supplies	16,545	16,550	13,771	2,779
Contractual Services	193,064	193,132	166,713	26,419
Capital Outlay	4,088	4,090	4,000	90
Other	5,422	5,424	5,302	122
Total Juvenile Court	963,460	963,840	914,725	49,115
Probate Court				
Personal Services	416,449	416,619	402,509	14,110
Materials and Supplies	10,609	10,612	9,253	1,359
Contractual Services	61,469	61,490	43,160	18,330
Capital Outlay	5,779	5,780	3,411	2,369
Other	23,834	23,840	22,475	1,365
Total Probate Court	518,140	518,341	480,808	37,533
Clerk of Courts				
Personal Services	1,367,736	1,368,294	1,365,053	3,241
Materials and Supplies	75,878	75,903	61,089	14,814
Contractual Services	258,215	258,291	211,450	46,841
Capital Outlay	9,569	9,573	3,000	6,573
Other	42,039	42,054	21,839	20,215
Total Clerk of Courts	1,753,437	1,754,115	1,662,431	91,684
Wadsworth Municipal Court				
Personal Services	130,888	130,932	124,161	6,771
Contractual Services	59,596	59,620	59,107	513
Total Wadsworth Municipal Court	190,484	190,552	183,268	7,284
Medina Municipal Court				
Personal Services	226,965	227,038	178,606	48,432
Contractual Services	122,366	122,399	91,736	30,663
Total Medina Municipal Court	349,331	349,437	270,342	79,095
Total General Government - Judicial	6,295,356	6,297,789	5,943,625	354,164
Public Safety				
Adult Probation				
Personal Services	481,401	481,597	481,596	1
Contractual Services	2,062	2,063	900	1,163
Total Adult Probation	\$483,463	\$483,660	\$482,496	\$1,164

(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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Detention Home				
Personal Services	\$1,037,442	\$1,037,865	\$975,247	\$62,618
Materials and Supplies	27,714	27,725	27,679	46
Contractual Services	284,679	284,785	268,102	16,683
Capital Outlay	11,386	11,390	11,157	233
Other	47,718	47,733	37,804	9,929
Total Juvenile Detention Home	1,408,939	1,409,498	1,319,989	89,509
Coroner				
Personal Services	97,980	98,020	80,388	17,632
Materials and Supplies	116	116	100	16
Contractual Services	139,068	139,109	94,017	45,092
Other	3,572	3,573	3,000	573
Total Coroner	240,736	240,818	177,505	63,313
Sheriff				
Personal Services	7,469,160	7,473,885	7,381,702	92,183
Materials and Supplies	89,711	89,743	89,110	633
Contractual Services	1,478,357	1,479,092	1,440,806	38,286
Capital Outlay	29,824	29,834	29,762	72
Other	96,731	96,888	85,380	11,508
Total Sheriff	9,163,783	9,169,442	9,026,760	142,682
Building Regulations				
Personal Services	477,689	477,884	477,884	0
Materials and Supplies	4,218	4,219	3,357	862
Contractual Services	34,455	34,474	33,602	872
Capital Outlay	3,812	3,813	3,500	313
Other	1,790	1,791	1,738	53
Total Building Regulations	521,964	522,181	520,081	2,100
Total Public Safety	11,818,885	11,825,599	11,526,831	298,768
Public Works				
County Engineer Office				
Personal Services	356,780	356,925	356,682	243
Health				
Health Programs				
Materials and Supplies	1,679	1,679	1,095	584
Contractual Services	2,949	3,174	2,843	331
Total Health	\$4,628	\$4,853	\$3,938	\$915

(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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services				
County Home				
Personal Services	\$713,120	\$713,410	\$614,944	\$98,466
Materials and Supplies	131,985	132,032	96,631	35,401
Contractual Services	76,042	76,071	70,052	6,019
Capital Outlay	478	478	4	474
Other	36,929	36,996	21,172	15,824
Total County Home	958,554	958,987	802,803	156,184
Soldiers Relief				
Personal Services	298,140	308,200	296,361	11,839
Materials and Supplies	7,098	7,100	6,189	911
Contractual Services	1,150,625	1,165,736	802,869	362,867
Capital Outlay	7,308	7,310	4,999	2,311
Other	82,653	99,575	76,653	22,922
Total Soldiers Relief	1,545,824	1,587,921	1,187,071	400,850
Human Service Center				
Personal Services	14,814	14,850	12,800	2,050
Materials and Supplies	380	381	300	81
Contractual Services	91,149	91,305	81,970	9,335
Total Human Service Center	106,343	106,536	95,070	11,466
Child Welfare Board				
Personal Services	513,169	514,432	357,323	157,109
Contractual Services	4,722	5,000	2,000	3,000
Total Child Welfare Board	517,891	519,432	359,323	160,109
Total Human Services	3,128,612	3,172,876	2,444,267	728,609
Economic Development and Assistance				
Economic Development				
Contractual Services	24,990	25,000	25,000	0
Other	53,603	53,625	53,625	0
Total Economic Development and Assistance	78,593	78,625	78,625	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	4,620,347	4,626,647	4,559,219	67,428
PERS - County Share	3,126,377	3,129,319	3,101,238	28,081
Unemployment	8,284	8,287	7,935	352
Total Employee Fringe Benefits	\$7,755,008	\$7,764,253	\$7,668,392	\$95,861

(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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental				
Medina County Agriculture Society Grants in Aid	\$239,138	\$239,258	\$238,903	\$355
<i>Total Expenditures</i>	<u>38,004,604</u>	<u>38,072,264</u>	<u>36,051,232</u>	<u>2,021,032</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,201,906)</u>	<u>(2,210,474)</u>	<u>1,460,424</u>	<u>3,670,898</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	41,110	41,117	37,411	(3,706)
Transfers In	55,200	53,937	0	(53,937)
Transfers Out	<u>(1,647,822)</u>	<u>(1,647,034)</u>	<u>(1,802,626)</u>	<u>(155,592)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(1,551,512)</u>	<u>(1,551,980)</u>	<u>(1,765,215)</u>	<u>(213,235)</u>
<i>Net Change in Fund Balance</i>	(3,753,418)	(3,762,454)	(304,791)	3,457,663
<i>Fund Balance Beginning of Year</i>	4,692,066	4,692,066	4,692,066	0
Prior Year Encumbrances Appropriated	<u>933,361</u>	<u>933,361</u>	<u>933,361</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,872,009</u>	<u>\$1,862,973</u>	<u>\$5,320,636</u>	<u>\$3,457,663</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Fund
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$11,180,115	\$11,396,399	\$11,818,718	\$422,319
Sales Taxes	11,005	11,218	11,634	416
Charges for Services	27,669	28,204	29,249	1,045
Intergovernmental	6,020,016	6,136,476	6,363,877	227,401
Interest	489	499	517	18
Donations	3,655	3,726	3,864	138
Other	9,402	9,582	9,938	356
<i>Total Revenues</i>	<u>17,252,351</u>	<u>17,586,104</u>	<u>18,237,797</u>	<u>651,693</u>
Expenditures				
Current:				
Health				
Program for DD				
Personal Services	10,031,062	10,214,457	9,787,065	427,392
Materials and Supplies	292,520	296,797	232,319	64,478
Contractual Services	5,555,760	5,651,381	5,439,129	212,252
Capital Outlay	225,082	229,040	203,140	25,900
Other	167,360	170,221	138,193	32,028
Total Health	<u>16,271,784</u>	<u>16,561,896</u>	<u>15,799,846</u>	<u>762,050</u>
Employee Fringe Benefits				
Program for DD				
Fringe Benefits	2,360,723	2,403,885	2,214,061	189,824
PERS - County Share	1,232,465	1,254,998	1,205,175	49,823
Unemployment	19,641	20,000	18,471	1,529
Total Employee Fringe Benefits	<u>3,612,829</u>	<u>3,678,883</u>	<u>3,437,707</u>	<u>241,176</u>
<i>Total Expenditures</i>	<u>19,884,613</u>	<u>20,240,779</u>	<u>19,237,553</u>	<u>1,003,226</u>
<i>Excess of Revenues Under Expenditures</i>	(2,632,262)	(2,654,675)	(999,756)	1,654,919
Other Financing Uses				
Transfers Out	(158,321)	(158,283)	0	158,283
<i>Net Change in Fund Balance</i>	(2,790,583)	(2,812,958)	(999,756)	1,813,202
<i>Fund Balance Beginning of Year</i>	12,115,697	12,115,697	12,115,697	0
Prior Year Encumbrances Appropriated	404,179	404,179	404,179	0
<i>Fund Balance End of Year</i>	<u>\$9,729,293</u>	<u>\$9,706,918</u>	<u>\$11,520,120</u>	<u>\$1,813,202</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ADAMH Board Fund
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$6,073,933	\$6,098,160	\$4,626,147	(\$1,472,013)
Rentals	231,853	232,777	176,588	(56,189)
Other	26,537	26,643	20,212	(6,431)
<i>Total Revenues</i>	<u>6,332,323</u>	<u>6,357,580</u>	<u>4,822,947</u>	<u>(1,534,633)</u>
Expenditures				
Current:				
Health				
ADAMH Board				
Personal Services	339,445	345,185	345,179	6
Materials and Supplies	22,623	22,958	10,131	12,827
Contractual Services	6,752,056	6,853,463	5,473,344	1,380,119
Capital Outlay	78,562	79,736	65,226	14,510
Other	39,398	40,047	34,511	5,536
Total Health	<u>7,232,084</u>	<u>7,341,389</u>	<u>5,928,391</u>	<u>1,412,998</u>
Employee Fringe Benefits				
ADAMH Board				
Fringe Benefits	68,296	69,451	69,054	397
PERS - County Share	47,541	48,345	48,325	20
Unemployment	10	10	0	10
Total Employee Fringe Benefits	<u>115,847</u>	<u>117,806</u>	<u>117,379</u>	<u>427</u>
<i>Total Expenditures</i>	<u>7,347,931</u>	<u>7,459,195</u>	<u>6,045,770</u>	<u>1,413,425</u>
<i>Excess of Revenues Under Expenditures</i>	(1,015,608)	(1,101,615)	(1,222,823)	(121,208)
Other Financing Sources				
Transfers In	252,467	253,474	192,289	(61,185)
<i>Net Change in Fund Balance</i>	(763,141)	(848,141)	(1,030,534)	(182,393)
<i>Fund Balance Beginning of Year</i>	4,430,072	4,430,072	4,430,072	0
Prior Year Encumbrances Appropriated	768,139	768,139	768,139	0
<i>Fund Balance End of Year</i>	<u>\$4,435,070</u>	<u>\$4,350,070</u>	<u>\$4,167,677</u>	<u>(\$182,393)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$4,952,781	\$4,953,719	\$4,450,853	(\$502,866)
Donations	54,362	54,460	2,364	(52,096)
Other	79,738	79,754	70,917	(8,837)
<i>Total Revenues</i>	<u>5,086,881</u>	<u>5,087,933</u>	<u>4,524,134</u>	<u>(563,799)</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,392,353	2,498,915	2,321,472	177,443
Materials and Supplies	73,064	75,516	64,974	10,542
Contractual Services	1,534,121	1,583,758	1,241,773	341,985
Capital Outlay	39,371	40,602	30,718	9,884
Other	51,706	53,088	41,211	11,877
Total Public Assistance	<u>4,090,615</u>	<u>4,251,879</u>	<u>3,700,148</u>	<u>551,731</u>
Social Services				
Contractual Services	1,379,941	1,424,039	1,368,399	55,640
Other	96,490	99,565	88,924	10,641
Total Social Services	<u>1,476,431</u>	<u>1,523,604</u>	<u>1,457,323</u>	<u>66,281</u>
Total Human Services	<u>5,567,046</u>	<u>5,775,483</u>	<u>5,157,471</u>	<u>618,012</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	791,607	818,663	640,336	178,327
PERS - County Share	435,671	450,562	421,873	28,689
Unemployment	0	4,000	0	4,000
Total Employee Fringe Benefits	<u>1,227,278</u>	<u>1,273,225</u>	<u>1,062,209</u>	<u>211,016</u>
<i>Total Expenditures</i>	<u>6,794,324</u>	<u>7,048,708</u>	<u>6,219,680</u>	<u>829,028</u>
<i>Excess of Revenues Under Expenditures</i>	(1,707,443)	(1,960,775)	(1,695,546)	265,229
Other Financing Sources				
Transfers In	1,467,032	1,467,485	1,224,491	(242,994)
<i>Net Change in Fund Balance</i>	(240,411)	(493,290)	(471,055)	22,235
<i>Fund Balance Beginning of Year</i>	2,227,134	2,227,134	2,227,134	0
Prior Year Encumbrances Appropriated	194,073	194,073	194,073	0
<i>Fund Balance End of Year</i>	<u>\$2,180,796</u>	<u>\$1,927,917</u>	<u>\$1,950,152</u>	<u>\$22,235</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Medina County Sewer District Fund
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$14,187,973	\$14,187,973	\$13,861,059	(\$326,914)
Tap In Fees	3,957,184	3,957,184	3,942,869	(14,315)
Intergovernmental	0	0	77,756	77,756
OWDA Loan Issued	0	0	2,603,787	2,603,787
Other	26,035	12,980	13,055	75
<i>Total Revenues</i>	<u>18,171,192</u>	<u>18,158,137</u>	<u>20,498,526</u>	<u>2,340,389</u>
Expenses				
Personal Services	6,949,367	7,098,000	7,048,387	49,613
Contractual Services	4,591,596	4,676,969	3,590,723	1,086,246
Materials and Supplies	1,444,983	1,474,927	1,442,252	32,675
Capital Outlay	536,720	547,399	2,933,696	(2,386,297)
Other	1,436,446	1,467,167	700,360	766,807
Debt Service:				
Principal	3,613,731	5,331,850	5,245,803	86,047
Interest and Fiscal Charges	1,505,460	2,190,239	1,959,128	231,111
<i>Total Expenses</i>	<u>20,078,303</u>	<u>22,786,551</u>	<u>22,920,349</u>	<u>(133,798)</u>
<i>Excess of Revenues Under Expenses</i> <i> Before Transfers</i>	(1,907,111)	(4,628,414)	(2,421,823)	2,206,591
Transfers In	10,000	9,996	0	(9,996)
Transfers Out	36,746	0	0	0
<i>Net Change in Fund Equity</i>	(1,860,365)	(4,618,418)	(2,421,823)	2,196,595
<i>Fund Equity Beginning of Year</i>	8,204,082	8,204,082	8,204,082	0
Prior Year Encumbrances Appropriated	2,730,691	2,730,691	2,730,691	0
<i>Fund Equity End of Year</i>	<u>\$9,074,408</u>	<u>\$6,316,355</u>	<u>\$8,512,950</u>	<u>\$2,196,595</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Medina County Water District Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,442,410	\$8,782,820	\$8,425,119	(\$357,701)
Tap In Fees	658,451	697,414	659,645	(37,769)
Other	61,008	61,008	61,358	350
OWDA Loan Issued	196,517	205,951	195,936	(10,015)
<i>Total Revenues</i>	9,358,386	9,747,193	9,342,058	(405,135)
Expenses				
Personal Services	810,962	853,500	839,147	14,353
Contractual Services	2,817,618	3,141,760	2,565,460	576,300
Materials and Supplies	577,976	606,634	579,247	27,387
Capital Outlay	68,362	73,346	30,199	43,147
Other	464,930	489,201	291,906	197,295
Debt Service:				
Principal Retirement	4,654,950	4,654,950	4,537,970	116,980
Interest and Fiscal Charges	3,105,504	3,105,504	3,029,818	75,686
<i>Total Expenses</i>	12,500,302	12,924,895	11,873,747	1,051,148
<i>Excess of Revenues Under Expenses Before Transfers</i>	(3,141,916)	(3,177,702)	(2,531,689)	646,013
Transfers Out	(39,744)	(39,744)	0	39,744
<i>Net Change in Fund Equity</i>	(3,181,660)	(3,217,446)	(2,531,689)	685,757
<i>Fund Deficit Beginning of Year</i>	(2,532,264)	(2,532,264)	(2,532,264)	0
Prior Year Encumbrances Appropriated	2,731,887	2,731,887	2,731,887	0
<i>Fund Deficit End of Year</i>	(\$2,982,037)	(\$3,017,823)	(\$2,332,066)	\$685,757

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,211,001	\$8,621,548	\$7,902,231	(\$719,317)
Intergovernmental	50,958	53,506	49,042	(4,464)
<i>Total Revenues</i>	8,261,959	8,675,054	7,951,273	(723,781)
Expenses				
Personal Services	281,525	285,375	283,234	2,141
Contractual Services	6,489,813	6,576,736	6,519,266	57,470
Materials and Supplies	19,240	19,456	15,240	4,216
Capital Outlay	582,651	590,174	237,152	353,022
Other	559,386	566,984	205,958	361,026
Debt Service:				
Principal Retirement	1,267,327	1,267,327	1,267,327	0
Interest and Fiscal Charges	177,253	177,253	177,253	0
<i>Total Expenses</i>	9,377,195	9,483,305	8,705,430	777,875
<i>Excess of Revenues Under Expenses Before Transfers</i>	(1,115,236)	(808,251)	(754,157)	54,094
Transfers In	40,000	36,249	0	(36,249)
Transfers Out	(5,617)	0	0	0
<i>Net Change in Fund Equity</i>	(1,080,853)	(772,002)	(754,157)	17,845
<i>Fund Equity Beginning of Year</i>	820,347	820,347	820,347	0
Prior Year Encumbrances Appropriated	618,547	618,547	618,547	0
<i>Fund Equity End of Year</i>	\$358,041	\$666,892	\$684,737	\$17,845

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$215,712	\$216,624	\$912
Fines and Forfeitures	45,865	46,059	194
Intergovernmental	7,528,531	7,610,624	82,093
Interest	23,627	23,727	100
Other	156,265	156,926	661
<i>Total Revenues</i>	<u>7,970,000</u>	<u>8,053,960</u>	<u>83,960</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	1,199,500	728,435	471,065
Materials and Supplies	44,442	16,405	28,037
Contractual Services	71,698	32,690	39,008
Capital Outlay	2,500	2,000	500
Other	6,909	3,384	3,525
Total Engineer - Administration	<u>1,325,049</u>	<u>782,914</u>	<u>542,135</u>
Engineer - Road			
Personal Services	1,802,000	1,315,322	486,678
Materials and Supplies	1,617,378	1,197,344	420,034
Contractual Services	3,787,418	2,832,156	955,262
Capital Outlay	244,082	184,879	59,203
Other	78,657	26,099	52,558
Total Engineer - Road	<u>7,529,535</u>	<u>5,555,800</u>	<u>1,973,735</u>
Engineer - Bridges and Culverts			
Personal Services	538,750	509,528	29,222
Materials and Supplies	287,503	101,989	185,514
Contractual Services	620,914	381,850	239,064
Capital Outlay	30,000	200	29,800
Other	6,000	0	6,000
Total Engineer - Bridges and Culverts	<u>1,483,167</u>	<u>993,567</u>	<u>489,600</u>
Total Public Works	<u>\$10,337,751</u>	<u>\$7,332,281</u>	<u>\$3,005,470</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Auto and Gas Tax Fund (continued)
For the Year Ended December 31, 2012

	Final	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$239,000	\$125,182	\$113,818
PERS - County Share	167,650	99,705	67,945
Total Engineer - Administration	406,650	224,887	181,763
Engineer - Road			
Fringe Benefits	501,200	433,016	68,184
PERS - County Share	252,300	184,139	68,161
Unemployment	6,000	0	6,000
Total Engineer - Road	759,500	617,155	142,345
Engineer - Bridges and Culverts			
Fringe Benefits	16,775	10,027	6,748
PERS - County Share	75,500	67,224	8,276
Total Engineer - Bridges and Culverts	92,275	77,251	15,024
Total Employee Fringe Benefits	1,258,425	919,293	339,132
Debt Service:			
Principal Retirement	4,137	4,137	0
<i>Total Expenditures</i>	11,600,313	8,255,711	3,344,602
<i>Net Change in Fund Balance</i>	(3,630,313)	(201,751)	3,428,562
<i>Fund Balance Beginning of Year</i>	3,291,797	3,291,797	0
Prior Year Encumbrances Appropriated	380,313	380,313	0
<i>Fund Balance End of Year</i>	\$41,797	\$3,470,359	\$3,428,562

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$628,239	\$646,925	\$18,686
Intergovernmental	1,854,415	1,909,570	55,155
<i>Total Revenues</i>	<u>2,482,654</u>	<u>2,556,495</u>	<u>73,841</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,210,262	1,206,742	3,520
Materials and Supplies	45,293	19,939	25,354
Contractual Services	1,068,592	981,513	87,079
Other	50,535	34,482	16,053
Total General Government - Judicial	<u>2,374,682</u>	<u>2,242,676</u>	<u>132,006</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	295,694	269,141	26,553
PERS - County Share	168,852	168,851	1
Total Employee Fringe Benefits	<u>464,546</u>	<u>437,992</u>	<u>26,554</u>
<i>Total Expenditures</i>	<u>2,839,228</u>	<u>2,680,668</u>	<u>158,560</u>
<i>Net Change in Fund Balance</i>	(356,574)	(124,173)	232,401
<i>Fund Balance Beginning of Year</i>	348,861	348,861	0
Prior Year Encumbrances Appropriated	<u>21,420</u>	<u>21,420</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,707</u></u>	<u><u>\$246,108</u></u>	<u><u>\$232,401</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,056,836	\$1,081,265	\$24,429
Expenditures			
Current:			
Human Services			
Children's Services Board			
Contractual Services	1,220,842	1,029,733	191,109
Other	70,180	53,675	16,505
<i>Total Expenditures</i>	1,291,022	1,083,408	207,614
<i>Net Change in Fund Balance</i>	(234,186)	(2,143)	232,043
<i>Fund Balance Beginning of Year</i>	604,329	604,329	0
Prior Year Encumbrances Appropriated	20,214	20,214	0
<i>Fund Balance End of Year</i>	\$390,357	\$622,400	\$232,043

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$340,629	\$169,378	(\$171,251)
Other	10,055	5,000	(5,055)
<i>Total Revenues</i>	<u>350,684</u>	<u>174,378</u>	<u>(176,306)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	16,962	7,742	9,220
Contractual Services	294,437	255,940	38,497
Capital Outlay	700	497	203
Other	25,098	18,314	6,784
Total Economic Development and Assistance	<u>337,197</u>	<u>282,493</u>	<u>54,704</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	1,797	1,084	713
PERS - County Share	2,442	1,084	1,358
Total Employee Fringe Benefits	<u>4,239</u>	<u>2,168</u>	<u>2,071</u>
<i>Total Expenditures</i>	<u>341,436</u>	<u>284,661</u>	<u>56,775</u>
<i>Net Change in Fund Balance</i>	9,248	(110,283)	(119,531)
<i>Fund Deficit Beginning of Year</i>	(52,739)	(52,739)	0
Prior Year Encumbrances Appropriated	<u>50,491</u>	<u>50,491</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$7,000</u></u>	<u><u>(\$112,531)</u></u>	<u><u>(\$119,531)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Housing Improvement Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$434,302	\$396,438	(\$37,864)
Interest	7	6	(1)
Other	8,687	7,930	(757)
<i>Total Revenues</i>	<u>442,996</u>	<u>404,374</u>	<u>(38,622)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Personal Services	9,272	7,301	1,971
Contractual Services	364,788	327,016	37,772
Capital Outlay	300	108	192
Other	233	180	53
Total Economic Development and Assistance	<u>374,593</u>	<u>334,605</u>	<u>39,988</u>
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	2,291	1,960	331
PERS - County Share	743	337	406
Total Employee Fringe Benefits	<u>3,034</u>	<u>2,297</u>	<u>737</u>
<i>Total Expenditures</i>	<u>377,627</u>	<u>336,902</u>	<u>40,725</u>
<i>Net Change in Fund Balance</i>	65,369	67,472	2,103
<i>Fund Deficit Beginning of Year</i>	(87,015)	(87,015)	0
Prior Year Encumbrances Appropriated	<u>26,650</u>	<u>26,650</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,004</u></u>	<u><u>\$7,107</u></u>	<u><u>\$2,103</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Oriented Policing Services Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$19,995	\$11,045	(\$8,950)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Personal Services	9,650	170	9,480
Contractual Services	1,481	1,175	306
Capital Outlay	11,111	11,111	0
<i>Total Expenditures</i>	22,242	12,456	9,786
<i>Excess of Revenues Under Expenditures</i>	(2,247)	(1,411)	836
Other Financing Sources			
Transfers In	2,247	1,241	(1,006)
<i>Net Change in Fund Balance</i>	0	(170)	(170)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$170)	(\$170)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$812,007	\$536,763	(\$275,244)
Interest	222	147	(75)
<i>Total Revenues</i>	<u>812,229</u>	<u>536,910</u>	<u>(275,319)</u>
Expenditures			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	191,438	132,638	58,800
Contractual Services	413,167	322,058	91,109
Capital Outlay	1,721	0	1,721
Other	179,131	132,431	46,700
Total Public Safety	<u>785,457</u>	<u>587,127</u>	<u>198,330</u>
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	33,646	23,783	9,863
PERS - County Share	26,208	17,988	8,220
Total Employee Fringe Benefits	<u>59,854</u>	<u>41,771</u>	<u>18,083</u>
<i>Total Expenditures</i>	<u>845,311</u>	<u>628,898</u>	<u>216,413</u>
<i>Net Change in Fund Balance</i>	(33,082)	(91,988)	(58,906)
<i>Fund Deficit Beginning of Year</i>	(25,827)	(25,827)	0
Prior Year Encumbrances Appropriated	<u>58,912</u>	<u>58,912</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$3</u>	<u>(\$58,903)</u>	<u>(\$58,906)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$162,257	\$228,530	\$66,273
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	60,000	40,940	19,060
Capital Outlay	121,516	24,855	96,661
Other	102,325	54,760	47,565
Total General Government - Legislative and Executive	283,841	120,555	163,286
General Government - Judicial			
Clerk of Courts			
Capital Outlay	63,348	36,650	26,698
Other	73,189	62,492	10,697
Total Clerk of Courts	136,537	99,142	37,395
Juvenile Court			
Capital Outlay	8,040	4,000	4,040
Other	49,718	38,299	11,419
Total Juvenile Court	57,758	42,299	15,459
Probate Court			
Capital Outlay	9,181	4,000	5,181
Other	54,540	39,028	15,512
Total Probate Court	63,721	43,028	20,693
Total General Government - Judicial	258,016	184,469	73,547
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	9,600	5,699	3,901
PERS - County Share	8,500	5,732	2,768
Total Employee Fringe Benefits	18,100	11,431	6,669
<i>Total Expenditures</i>	559,957	316,455	243,502
<i>Net Change in Fund Balance</i>	(397,700)	(87,925)	309,775
<i>Fund Balance Beginning of Year</i>	428,907	428,907	0
Prior Year Encumbrances Appropriated	41,357	41,357	0
<i>Fund Balance End of Year</i>	\$72,564	\$382,339	\$309,775

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$777,081	\$765,523	(\$11,558)
Intergovernmental	110,525	108,881	(1,644)
Donations	21,854	21,529	(325)
Other	228	225	(3)
<i>Total Revenues</i>	<u>909,688</u>	<u>896,158</u>	<u>(13,530)</u>
Expenditures			
Current:			
Human Services			
County Home			
Personal Services	35,000	31,605	3,395
Contractual Services	675,544	667,544	8,000
Capital Outlay	114,900	97,294	17,606
Other	35,917	22,555	13,362
Total Human Services	<u>861,361</u>	<u>818,998</u>	<u>42,363</u>
Employee Fringe Benefits			
County History Project			
Fringe Benefits	6,918	5,992	926
PERS - County Share	4,900	3,924	976
Total Employee Fringe Benefits	<u>11,818</u>	<u>9,916</u>	<u>1,902</u>
<i>Total Expenditures</i>	<u>873,179</u>	<u>828,914</u>	<u>44,265</u>
<i>Excess of Revenues Over Expenditures</i>	36,509	67,244	30,735
Other Financing Uses			
Transfers Out	(232,456)	0	232,456
<i>Net Change in Fund Balance</i>	(195,947)	67,244	263,191
<i>Fund Balance Beginning of Year</i>	806,943	806,943	0
Prior Year Encumbrances Appropriated	917	917	0
<i>Fund Balance End of Year</i>	<u>\$611,913</u>	<u>\$875,104</u>	<u>\$263,191</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courthouse Security Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$927,246	\$640,524	(\$286,722)
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	241,679	232,993	8,686
Materials and Supplies	23,796	23,286	510
Contractual Services	366,893	306,486	60,407
Capital Outlay	75,890	50,587	25,303
Other	170,707	124,306	46,401
Total Public Safety	878,965	737,658	141,307
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	33,880	29,722	4,158
PERS - County Share	36,425	35,812	613
Total Employee Fringe Benefits	70,305	65,534	4,771
<i>Total Expenditures</i>	949,270	803,192	146,078
<i>Excess of Revenues Under Expenditures</i>	(22,024)	(162,668)	(140,644)
Other Financing Sources (Uses)			
Transfers In	86,294	59,610	(26,684)
Transfers Out	(155,106)	0	155,106
<i>Total Other Financing Sources (Uses)</i>	(68,812)	59,610	128,422
<i>Net Change in Fund Balance</i>	(90,836)	(103,058)	(12,222)
<i>Fund Balance Beginning of Year</i>	704,311	704,311	0
<i>Prior Year Encumbrances Appropriated</i>	45,926	45,926	0
<i>Fund Balance End of Year</i>	\$659,401	\$647,179	(\$12,222)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$500,000	\$0	(\$500,000)
Expenditures			
Current:			
Public Works			
Demolition Program			
Contractual Services	500,000	225	499,775
<i>Net Change in Fund Balance</i>	0	(225)	(225)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$225)	(\$225)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$530,000	\$507,598	(\$22,402)
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	4,862,047	129,149	4,732,898
<i>Net Change in Fund Balance</i>	(4,332,047)	378,449	4,710,496
<i>Fund Balance Beginning of Year</i>	4,864,871	4,864,871	0
Prior Year Encumbrances Appropriated	2,047	2,047	0
<i>Fund Balance End of Year</i>	<u>\$534,871</u>	<u>\$5,245,367</u>	<u>\$4,710,496</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$316,376	\$321,741	\$5,365
Fines and Forfeitures	21,945	22,317	372
Donations	8,584	8,730	146
Other	10,995	11,181	186
<i>Total Revenues</i>	<u>357,900</u>	<u>363,969</u>	<u>6,069</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	185,414	185,414	0
Materials and Supplies	27,428	27,078	350
Contractual Services	73,821	58,488	15,333
Capital Outlay	2,768	625	2,143
Other	30,472	26,987	3,485
Total Health	<u>319,903</u>	<u>298,592</u>	<u>21,311</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	53,687	52,984	703
PERS - County Share	22,936	22,356	580
Unemployment	1,390	934	456
Total Employee Fringe Benefits	<u>78,013</u>	<u>76,274</u>	<u>1,739</u>
<i>Total Expenditures</i>	<u>397,916</u>	<u>374,866</u>	<u>23,050</u>
<i>Net Change in Fund Balance</i>	(40,016)	(10,897)	29,119
<i>Fund Balance Beginning of Year</i>	369,934	369,934	0
Prior Year Encumbrances Appropriated	<u>19,706</u>	<u>19,706</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$349,624</u></u>	<u><u>\$378,743</u></u>	<u><u>\$29,119</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
DRETAC Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$425,118	\$461,458	\$36,340
Other	16,113	17,490	1,377
<i>Total Revenues</i>	<u>441,231</u>	<u>478,948</u>	<u>37,717</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	171,261	149,078	22,183
Materials and Supplies	7,715	2,822	4,893
Contractual Services	34,016	20,214	13,802
Capital Outlay	9,298	0	9,298
Other	7,065	4,284	2,781
Total General Government - Legislative and Executive	<u>229,355</u>	<u>176,398</u>	<u>52,957</u>
General Government - Judicial			
DRETAC Prosecutor			
Personal Services	214,000	124,195	89,805
Materials and Supplies	6,582	6,572	10
Contractual Services	17,789	11,568	6,221
Capital Outlay	30,000	16,007	13,993
Other	35,566	35,556	10
Total General Government - Judicial	<u>303,937</u>	<u>193,898</u>	<u>110,039</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	18,799	15,522	3,277
PERS - County Share	23,980	18,242	5,738
Total DRETAC Treasurer	<u>42,779</u>	<u>33,764</u>	<u>9,015</u>
DRETAC Prosecutor			
Fringe Benefits	56,931	22,620	34,311
PERS - County Share	29,960	17,060	12,900
Total DRETAC Prosecutor	<u>86,891</u>	<u>39,680</u>	<u>47,211</u>
Total Employee Fringe Benefits	<u>129,670</u>	<u>73,444</u>	<u>56,226</u>
<i>Total Expenditures</i>	<u>662,962</u>	<u>443,740</u>	<u>219,222</u>
<i>Net Change in Fund Balance</i>	(221,731)	35,208	256,939
<i>Fund Balance Beginning of Year</i>	368,883	368,883	0
Prior Year Encumbrances Appropriated	<u>38,351</u>	<u>38,351</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$185,503</u>	<u>\$442,442</u>	<u>\$256,939</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Enforcement Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,527,839	\$1,347,835	(\$180,004)
Intergovernmental	448,955	396,061	(52,894)
Other	8,491	7,491	(1,000)
<i>Total Revenues</i>	<u>1,985,285</u>	<u>1,751,387</u>	<u>(233,898)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	320,270	258,134	62,136
Materials and Supplies	2,424	479	1,945
Contractual Services	1,561,876	1,530,444	31,432
Capital Outlay	2,000	0	2,000
Other	12,050	11,149	901
Total Public Safety	<u>1,898,620</u>	<u>1,800,206</u>	<u>98,414</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	65,974	49,486	16,488
PERS - County Share	32,017	28,905	3,112
Total Employee Fringe Benefits	<u>97,991</u>	<u>78,391</u>	<u>19,600</u>
<i>Total Expenditures</i>	<u>1,996,611</u>	<u>1,878,597</u>	<u>118,014</u>
<i>Net Change in Fund Balance</i>	(11,326)	(127,210)	(115,884)
<i>Fund Balance Beginning of Year</i>	1,260,448	1,260,448	0
Prior Year Encumbrances Appropriated	<u>1,050</u>	<u>1,050</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,250,172</u></u>	<u><u>\$1,134,288</u></u>	<u><u>(\$115,884)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$26,168	\$22,331	(\$3,837)
Other	762	650	(112)
<i>Total Revenues</i>	26,930	22,981	(3,949)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	65,483	20,000	45,483
<i>Net Change in Fund Balance</i>	(38,553)	2,981	41,534
<i>Fund Balance Beginning of Year</i>	59,820	59,820	0
Prior Year Encumbrances Appropriated	1,430	1,430	0
<i>Fund Balance End of Year</i>	\$22,697	\$64,231	\$41,534

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$779	\$200	(\$579)
Donations	10,628	2,730	(7,898)
<i>Total Revenues</i>	11,407	2,930	(8,477)
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Other	12,638	7,594	5,044
<i>Net Change in Fund Balance</i>	(1,231)	(4,664)	(3,433)
<i>Fund Balance Beginning of Year</i>	8,202	8,202	0
Prior Year Encumbrances Appropriated	3,500	3,500	0
<i>Fund Balance End of Year</i>	\$10,471	\$7,038	(\$3,433)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$55,000	\$36,032	(\$18,968)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	69,416	44,922	24,494
<i>Net Change in Fund Balance</i>	(14,416)	(8,890)	5,526
<i>Fund Deficit Beginning of Year</i>	(6,859)	(6,859)	0
Prior Year Encumbrances Appropriated	24,416	24,416	0
<i>Fund Balance End of Year</i>	\$3,141	\$8,667	\$5,526

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$626,188	\$457,317	(\$168,871)
Donations	23,420	17,104	(6,316)
<i>Total Revenues</i>	<u>649,608</u>	<u>474,421</u>	<u>(175,187)</u>
Expenditures			
Current:			
Human Services			
Title III-B			
Personal Services	58,645	57,070	1,575
Materials and Supplies	6,753	5,771	982
Contractual Services	89,371	84,699	4,672
Capital Outlay	450	450	0
Total Title III-B	<u>155,219</u>	<u>147,990</u>	<u>7,229</u>
Title III-C			
Personal Services	153,465	148,851	4,614
Materials and Supplies	1,074	1,019	55
Contractual Services	32,621	31,405	1,216
Other	100	100	0
Total Title III-C	<u>187,260</u>	<u>181,375</u>	<u>5,885</u>
Donations			
Personal Services	7,250	6,705	545
Contractual Services	9,668	9,468	200
Capital Outlay	20,175	10,359	9,816
Other	125,469	58,208	67,261
Total Donations	<u>162,562</u>	<u>84,740</u>	<u>77,822</u>
Adult Protective Services			
Personal Services	127,672	126,780	892
Material and Supplies	1,609	1,002	607
Contractual Services	5,665	5,650	15
Capital Outlay	2,762	1,692	1,070
Other	3,383	345	3,038
Total Adult Protective Services	<u>141,091</u>	<u>135,469</u>	<u>5,622</u>
Passport			
Personal Services	5,190	3,228	1,962
Contractual Services	37,417	35,630	1,787
Total Passport	<u>42,607</u>	<u>38,858</u>	<u>3,749</u>
Home Delivered Meals			
Personal Services	6,618	4,462	2,156
Contractual Services	45,581	45,211	370
Total Home Delivered Meals	<u>52,199</u>	<u>49,673</u>	<u>2,526</u>
Total Human Services	<u>\$740,938</u>	<u>\$638,105</u>	<u>\$102,833</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Office for Older Adults Fund (continued)
For the Year Ended December 31, 2012

	Final	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Title III-B			
Fringe Benefits	\$9,210	\$9,118	\$92
PERS - County Share	8,300	7,990	310
Total Title III-B	17,510	17,108	402
Title III-C			
Fringe Benefits	15,840	11,762	4,078
PERS - County Share	21,490	20,840	650
Total Title III-C	37,330	32,602	4,728
Donations			
Fringe Benefits	685	634	51
PERS - County Share	1,015	939	76
Total Donations	1,700	1,573	127
Adult Protective Services			
Fringe Benefits	17,299	16,391	908
PERS - County Share	18,909	17,750	1,159
Total Adult Protective Services	36,208	34,141	2,067
Passport			
Fringe Benefits	134	79	55
PERS - County Share	759	452	307
Total Passport	893	531	362
Home Delivered Meals			
Fringe Benefits	231	109	122
PERS - County Share	1,019	624	395
Total Home Delivered Meals	1,250	733	517
Total Employee Fringe Benefits	94,891	86,688	8,203
<i>Total Expenditures</i>	835,829	724,793	111,036
<i>Excess of Revenues Under Expenditures</i>	(186,221)	(250,372)	(64,151)
Other Financing Sources (Uses)			
Transfers In	308,472	224,204	(84,268)
Transfers Out	(7,000)	0	7,000
<i>Total Other Financing Sources (Uses)</i>	301,472	224,204	(77,268)
<i>Net Change in Fund Balance</i>	115,251	(26,168)	(141,419)
<i>Fund Deficit Beginning of Year</i>	(70,969)	(70,969)	0
Prior Year Encumbrances Appropriated	37,593	37,593	0
<i>Fund Balance (Deficit) End of Year</i>	\$81,875	(\$59,544)	(\$141,419)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$315,782	\$95,226	(\$220,556)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	151,638	79,155	72,483
Materials and Supplies	4,778	127	4,651
Contractual Services	93,719	43,350	50,369
Capital Outlay	9,544	0	9,544
Total Public Safety	259,679	122,632	137,047
Employee Fringe Benefits			
Sheriff:			
Fringe Benefits	29,684	6,361	23,323
PERS - County Share	21,851	9,520	12,331
Total Employee Fringe Benefits	51,535	15,881	35,654
<i>Total Expenditures</i>	311,214	138,513	172,701
<i>Net Change in Fund Balance</i>	4,568	(43,287)	(47,855)
<i>Fund Deficit Beginning of Year</i>	(4,568)	(4,568)	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$47,855)	(\$47,855)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$290,000	\$268,173	(\$21,827)
Expenditures			
Current:			
Economic Development and Assistance			
Port Authority			
Other	288,842	270,449	18,393
<i>Net Change in Fund Balance</i>	1,158	(2,276)	(3,434)
<i>Fund Balance Beginning of Year</i>	32,757	32,757	0
Prior Year Encumbrances Appropriated	4,542	4,542	0
<i>Fund Balance End of Year</i>	\$38,457	\$35,023	(\$3,434)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,068,352	\$2,433,479	\$1,365,127
Other	1,648	3,755	2,107
<i>Total Revenues</i>	<u>1,070,000</u>	<u>2,437,234</u>	<u>1,367,234</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	705,065	703,526	1,539
Materials and Supplies	55,050	45,805	9,245
Contractual Services	318,116	296,220	21,896
Capital Outlay	28,294	25,918	2,376
Other	30,713	25,067	5,646
Total General Government - Legislative and Executive	<u>1,137,238</u>	<u>1,096,536</u>	<u>40,702</u>
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	176,515	145,744	30,771
PERS - County Share	112,420	95,190	17,230
Unemployment	35,000	8,376	26,624
Total Employee Fringe Benefits	<u>323,935</u>	<u>249,310</u>	<u>74,625</u>
<i>Total Expenditures</i>	<u>1,461,173</u>	<u>1,345,846</u>	<u>115,327</u>
<i>Net Change in Fund Balance</i>	(391,173)	1,091,388	1,482,561
<i>Fund Balance Beginning of Year</i>	2,391,554	2,391,554	0
Prior Year Encumbrances Appropriated	<u>41,673</u>	<u>41,673</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,042,054</u></u>	<u><u>\$3,524,615</u></u>	<u><u>\$1,482,561</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Program Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$34,827	\$30,427	(\$4,400)
Interest	173	151	(\$22)
<i>Total Revenues</i>	35,000	30,578	(4,422)
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Other	32,820	18,178	14,642
<i>Net Change in Fund Balance</i>	2,180	12,400	10,220
<i>Fund Balance Beginning of Year</i>	20,820	20,820	0
Prior Year Encumbrances Appropriated	12,000	12,000	0
<i>Fund Balance End of Year</i>	\$35,000	\$45,220	\$10,220

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$91,522	\$40,662	(\$50,860)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	69,687	33,615	36,072
Contractual Services	3,318	1,472	1,846
Total Public Safety	73,005	35,087	37,918
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	1,710	815	895
PERS - County Share	12,614	6,084	6,530
Total Employee Fringe Benefits	14,324	6,899	7,425
<i>Total Expenditures</i>	87,329	41,986	45,343
<i>Net Change in Fund Balance</i>	4,193	(1,324)	(5,517)
<i>Fund Deficit Beginning of Year</i>	(4,193)	(4,193)	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$5,517)	(\$5,517)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Sales Taxes	\$10,840,000	\$10,427,437	(\$412,563)
Expenditures			
Current:			
General Government - Legislative and Executive			
School Sales Tax			
Intergovernmental	11,849,800	10,347,601	1,502,199
<i>Net Change in Fund Balance</i>	(1,009,800)	79,836	1,089,636
<i>Fund Balance Beginning of Year</i>	2,512,610	2,512,610	0
<i>Fund Balance End of Year</i>	\$1,502,810	\$2,592,446	\$1,089,636

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$40,714	\$30,612	(\$10,102)
Intergovernmental	789,729	593,778	(195,951)
<i>Total Revenues</i>	<u>830,443</u>	<u>624,390</u>	<u>(206,053)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	368,420	231,962	136,458
Contractual Services	556,957	353,980	202,977
Capital Outlay	23,754	19,914	3,840
Other	52,932	36,268	16,664
Total Human Services	<u>1,002,063</u>	<u>642,124</u>	<u>359,939</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	122,777	57,862	64,915
PERS - County Share	51,580	32,014	19,566
Total Employee Fringe Benefits	<u>174,357</u>	<u>89,876</u>	<u>84,481</u>
<i>Total Expenditures</i>	<u>1,176,420</u>	<u>732,000</u>	<u>444,420</u>
<i>Excess of Revenues Under Expenditures</i>	(345,977)	(107,610)	238,367
Other Financing Sources			
Transfers In	59,223	0	(59,223)
<i>Net Change in Fund Balance</i>	(286,754)	(107,610)	179,144
<i>Fund Balance Beginning of Year</i>	494,422	494,422	0
Prior Year Encumbrances Appropriated	<u>26,450</u>	<u>26,450</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$234,118</u></u>	<u><u>\$413,262</u></u>	<u><u>\$179,144</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Donations Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$190,473	\$145,935	(\$44,538)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Other	170,583	144,892	25,691
<i>Net Change in Fund Balance</i>	19,890	1,043	(18,847)
<i>Fund Balance Beginning of Year</i>	50,026	50,026	0
Prior Year Encumbrances Appropriated	20,115	20,115	0
<i>Fund Balance End of Year</i>	\$90,031	\$71,184	(\$18,847)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$315,261	\$315,261	\$0
Expenditures			
Current:			
Human Services			
Title VI - D			
Personal Services	234,540	210,944	23,596
Materials and Supplies	7,275	6,787	488
Contractual Services	46,855	35,469	11,386
Capital Outlay	10,000	8,031	1,969
Other	950	950	0
Total Human Services	299,620	262,181	37,439
Employee Fringe Benefits			
Title VI - D			
Fringe Benefits	43,606	32,658	10,948
PERS - County Share	32,836	29,532	3,304
Total Employee Fringe Benefits	76,442	62,190	14,252
<i>Total Expenditures</i>	376,062	324,371	51,691
<i>Excess of Revenues Under Expenditures</i>	(60,801)	(9,110)	51,691
Other Financing Sources			
Transfers In	91,200	791	(90,409)
<i>Net Change in Fund Balance</i>	30,399	(8,319)	(38,718)
<i>Fund Deficit Beginning of Year</i>	(45,358)	(45,358)	0
Prior Year Encumbrances Appropriated	14,971	14,971	0
<i>Fund Balance (Deficit) End of Year</i>	\$12	(\$38,706)	(\$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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,006,283	\$791,647	(\$214,636)
Intergovernmental	1,937,513	1,524,249	(413,264)
Other	51,198	42,395	(8,803)
<i>Total Revenues</i>	<u>2,994,994</u>	<u>2,358,291</u>	<u>(636,703)</u>
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	1,036,995	1,036,529	466
Materials and Supplies	23,640	18,206	5,434
Contractual Services	1,305,705	1,223,994	81,711
Capital Outlay	99,641	58,384	41,257
Other	22,171	18,898	3,273
Total Human Services	<u>2,488,152</u>	<u>2,356,011</u>	<u>132,141</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	98,512	177,669	(79,157)
PERS - County Share	144,905	62,727	82,178
Unemployment	3,120	1,435	1,685
Total Employee Fringe Benefits	<u>246,537</u>	<u>241,831</u>	<u>4,706</u>
<i>Total Expenditures</i>	<u>2,734,689</u>	<u>2,597,842</u>	<u>136,847</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	260,305	(239,551)	(499,856)
Other Financing Sources			
Transfers In	30,463	0	(30,463)
<i>Net Change in Fund Balance</i>	290,768	(239,551)	(530,319)
<i>Fund Deficit Beginning of Year</i>	(493,654)	(493,654)	0
Prior Year Encumbrances Appropriated	283,107	283,107	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$80,221</u>	<u>(\$450,098)</u>	<u>(\$530,319)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Transportation Improvement Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$500,000	\$499,999	(\$1)
Expenditures			
Current:			
Human Services			
Transportation Improvement			
Other	450,316	17,265	433,051
<i>Net Change in Fund Balance</i>	49,684	482,734	433,050
<i>Fund Balance Beginning of Year</i>	192,329	192,329	0
<i>Prior Year Encumbrances Appropriated</i>	316	316	0
<i>Fund Balance End of Year</i>	\$242,329	\$675,379	\$433,050

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$106,294	\$56,929	(\$49,365)
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	68,997	43,056	25,941
Materials and Supplies	3,104	1,846	1,258
Contractual Services	5,368	3,121	2,247
Other	1,534	1,097	437
Total Human Services	79,003	49,120	29,883
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	12,197	6,668	5,529
PERS - County Share	9,661	6,028	3,633
Total Employee Fringe Benefits	21,858	12,696	9,162
<i>Total Expenditures</i>	100,861	61,816	39,045
<i>Excess of Revenues Over (Under) Expenditures</i>	5,433	(4,887)	(10,320)
Other Financing Sources			
Transfers In	5	0	(5)
<i>Net Change in Fund Balance</i>	5,438	(4,887)	(10,325)
<i>Fund Deficit Beginning of Year</i>	(5,583)	(5,583)	0
Prior Year Encumbrances Appropriated	243	243	0
<i>Fund Balance (Deficit) End of Year</i>	\$98	(\$10,227)	(\$10,325)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$62,831	\$26,973	(\$35,858)
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	59,983	41,863	18,120
<i>Net Change in Fund Balance</i>	2,848	(14,890)	(17,738)
<i>Fund Balance Beginning of Year</i>	32,500	32,500	0
Prior Year Encumbrances Appropriated	14,653	14,653	0
<i>Fund Balance End of Year</i>	<u>\$50,001</u>	<u>\$32,263</u>	<u>(\$17,738)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Development Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,759,266	\$1,340,241	(\$1,419,025)
Other	26,711	12,974	(13,737)
<i>Total Revenues</i>	<u>2,785,977</u>	<u>1,353,215</u>	<u>(1,432,762)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Workforce Development			
Personal Services	159,020	111,212	47,808
Materials and Supplies	1,000	255	745
Contractual Services	2,163,426	1,148,064	1,015,362
Capital Outlay	4,362	0	4,362
Other	58,767	41,641	17,126
Total General Government - Legislative and Executive	<u>2,386,575</u>	<u>1,301,172</u>	<u>1,085,403</u>
Employee Fringe Benefits			
Workforce Development			
Fringe Benefits	39,320	27,478	11,842
PERS - County Share	22,270	15,499	6,771
Total Employee Fringe Benefits	<u>61,590</u>	<u>42,977</u>	<u>18,613</u>
<i>Total Expenditures</i>	<u>2,448,165</u>	<u>1,344,149</u>	<u>1,104,016</u>
<i>Net Change in Fund Balance</i>	337,812	9,066	(328,746)
<i>Fund Deficit Beginning of Year</i>	(102,802)	(102,802)	0
Prior Year Encumbrances Appropriated	<u>156,846</u>	<u>156,846</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$391,856</u>	<u>\$63,110</u>	<u>(\$328,746)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$609,410	\$621,864	\$12,454
Intergovernmental	32,222	32,881	659
Interest	1,480	1,510	30
<i>Total Revenues</i>	<u>643,112</u>	<u>656,255</u>	<u>13,143</u>
Expenditures			
Current:			
General Government - Legislative and Executive	10,000	0	10,000
Debt Service:			
Principal Retirement	1,601,790	1,601,786	4
Interest and Fiscal Charges	233,614	233,614	0
Total Debt Service	<u>1,835,404</u>	<u>1,835,400</u>	<u>4</u>
<i>Total Expenditures</i>	<u>1,845,404</u>	<u>1,835,400</u>	<u>10,004</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,202,292)</u>	<u>(1,179,145)</u>	<u>23,147</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	1,586,888	1,609,918	23,030
Premium on Bonds	62,533	62,533	0
Payment to Refunding Bond Escrow Agent	(452,620)	(452,620)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,196,801</u>	<u>1,219,831</u>	<u>23,030</u>
<i>Net Change in Fund Balance</i>	(5,491)	40,686	46,177
<i>Fund Balance Beginning of Year</i>	26,265	26,265	0
Prior Year Encumbrances Appropriated	<u>4,302</u>	<u>4,302</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,076</u></u>	<u><u>\$71,253</u></u>	<u><u>\$46,177</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$512,082	\$432,613	(\$79,469)
Expenditures			
Debt Service:			
Principal Retirement	373,846	373,846	0
Interest and Fiscal Charges	71,781	71,779	2
<i>Total Expenditures</i>	445,627	445,625	2
<i>Net Change in Fund Balance</i>	66,455	(13,012)	(79,467)
<i>Fund Deficit Beginning of Year</i>	(65,580)	(65,580)	0
<i>Fund Balance (Deficit) End of Year</i>	\$875	(\$78,592)	(\$79,467)

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay			
Achievement Center Construction			
Contractual Services	32,535	28,084	4,451
Other	20,000	0	20,000
<i>Total Expenditures</i>	52,535	28,084	24,451
<i>Net Change in Fund Balance</i>	(52,535)	(28,084)	24,451
<i>Fund Balance Beginning of Year</i>	391,217	391,217	0
Prior Year Encumbrances Appropriated	4,385	4,385	0
<i>Fund Balance End of Year</i>	\$343,067	\$367,518	\$24,451

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,111,349	\$928,518	(\$182,831)
Interest	1,971	1,647	(324)
<i>Total Revenues</i>	<u>1,113,320</u>	<u>930,165</u>	<u>(183,155)</u>
Expenditures			
Capital Outlay			
County Capital Improvements			
Contractual Services	1,791,256	1,786,145	5,111
Capital Outlay	46,860	41,701	5,159
Other	3,594	2,832	762
<i>Total Expenditures</i>	<u>1,841,710</u>	<u>1,830,678</u>	<u>11,032</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(728,390)</u>	<u>(900,513)</u>	<u>(172,123)</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	418,917	350,000	(68,917)
Transfers In	119,691	100,000	(19,691)
Transfers Out	(40,688)	0	40,688
<i>Total Other Financing Sources (Uses)</i>	<u>497,920</u>	<u>450,000</u>	<u>(47,920)</u>
<i>Net Change in Fund Balance</i>	(230,470)	(450,513)	(220,043)
<i>Fund Deficit Beginning of Year</i>	(906,973)	(906,973)	0
Prior Year Encumbrances Appropriated	<u>1,137,443</u>	<u>1,137,443</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>(\$220,043)</u></u>	<u><u>(\$220,043)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Issue II Fund
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$813,204	\$971,696	\$158,492
Expenditures			
Capital Outlay	813,204	971,696	(158,492)
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway ODOT Project
For the Year Ended December 31, 2012

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,882,267	\$1,882,267	\$0
Expenditures			
Capital Outlay	1,882,267	1,882,267	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Healthcare Fund
For the Year Ended December 31, 2012

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$11,500,000	\$11,907,660	\$10,642,661	(\$1,264,999)
Expenses				
Personal Services	72,904	75,779	75,080	699
Contractual Services	701,550	729,212	708,904	20,308
Claims	9,554,069	9,930,788	9,930,788	0
Other	79,790	82,831	62,407	20,424
<i>Total Expenses</i>	<u>10,408,313</u>	<u>10,818,610</u>	<u>10,777,179</u>	<u>41,431</u>
<i>Net Change in Fund Equity</i>	1,091,687	1,089,050	(134,518)	(1,223,568)
<i>Fund Deficit Beginning of Year</i>	(1,088,076)	(1,088,076)	(1,088,076)	0
Prior Year Encumbrances Appropriated	<u>2,660</u>	<u>2,660</u>	<u>2,660</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$6,271</u>	<u>\$3,634</u>	<u>(\$1,219,934)</u>	<u>(\$1,223,568)</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2012

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$550,000	\$550,000	\$532,075	(\$17,925)
Expenses				
Personal Services	111,130	112,683	94,114	18,569
Contractual Services	63,289	64,095	30,270	33,825
Claims	221,898	225,000	162,478	62,522
Materials and Supplies	11,055	11,197	2,565	8,632
Other	174,887	177,284	163,086	14,198
<i>Total Expenses</i>	<u>582,259</u>	<u>590,259</u>	<u>452,513</u>	<u>137,746</u>
<i>Net Change in Fund Equity</i>	(32,259)	(40,259)	79,562	119,821
<i>Fund Equity Beginning of Year</i>	734,305	734,305	734,305	0
Prior Year Encumbrances Appropriated	<u>9,917</u>	<u>9,917</u>	<u>9,917</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$711,963</u></u>	<u><u>\$703,963</u></u>	<u><u>\$823,784</u></u>	<u><u>\$119,821</u></u>

STATISTICAL SECTION

Statistical Section

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

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

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)

	2012	2011	2010	2009
Governmental Activities:				
Net Investment in Capital Assets	\$51,616,330	\$50,525,639	\$53,195,136	\$51,030,953
Restricted:				
Capital Projects	87,588	395,602	455,208	551,462
Debt Service	3,656,020	3,218,227	2,885,821	2,991,891
Achievement Center	14,041,395	14,096,279	13,941,015	14,583,294
ADAMH Board	4,692,177	4,105,626	3,981,125	3,975,937
Auto and Gas	6,795,554	6,320,565	5,776,947	6,350,019
Children Support Enforcement	69,549	240,812	559,839	1,151,561
Ditch Maintenance	5,318,459	4,941,924	4,523,770	4,074,508
Drug Enforcement	1,395,717	1,311,228	1,321,513	1,497,784
Public Assistance	1,468,574	1,164,619	1,192,563	2,927,725
Real Estate Assessment	3,575,349	2,334,038	2,321,485	833,125
School Sales Tax	1,581,960	1,451,362	1,582,717	1,445,796
Shelter Care and Youth Services	421,435	485,482	404,831	551,135
Other Purposes	4,810,466	4,446,132	2,750,782	2,932,795
Unclaimed Monies	60,919	52,703	75,486	127,881
Unrestricted	4,439,452	4,716,262	5,769,881	4,183,113
<i>Total Governmental Activities Net Position</i>	<u>104,030,944</u>	<u>99,806,500</u>	<u>100,738,119</u>	<u>99,208,979</u>
Business Type-Activities:				
Net Investment in Capital Assets	173,421,462	169,889,909	169,463,159	170,502,818
Restricted:				
Unrestricted	12,745,247	12,824,257	13,552,616	15,373,713
<i>Total Business-Type Activities Net Position</i>	<u>186,166,709</u>	<u>182,714,166</u>	<u>183,015,775</u>	<u>185,876,531</u>
Primary Government:				
Net Investment in Capital Assets	225,037,792	220,415,548	222,658,295	221,533,771
Restricted	47,975,162	44,564,599	41,773,102	43,994,913
Unrestricted	17,184,699	17,540,519	19,322,497	19,556,826
<i>Total Primary Government Net Position</i>	<u>\$290,197,653</u>	<u>\$282,520,666</u>	<u>\$283,753,894</u>	<u>\$285,085,510</u>

2008	2007	2006	2005	2004	2003
\$52,625,533	\$51,385,294	\$49,734,992	\$50,357,601	\$51,486,821	\$52,579,299
621,699	1,028,721	907,493	834,186	1,101,717	1,017,120
225,801	3,773,761	4,322,132	4,002,586	329,836	6,478,011
15,720,854	16,446,472	16,168,582	14,384,612	9,906,495	8,722,999
3,310,238	3,624,453	9,501,013	6,133,859	6,464,402	3,209,101
6,489,142	6,191,717	4,980,637	5,092,710	5,520,361	4,914,239
933,617	N/A	N/A	N/A	N/A	N/A
3,520,673	3,104,589	2,668,555	2,290,509	2,016,411	1,726,927
1,291,385	N/A	N/A	N/A	N/A	N/A
137,788	N/A	N/A	N/A	N/A	N/A
4,393,295	2,961,716	2,064,799	3,414,444	2,762,047	1,824,574
1,439,886	N/A	N/A	N/A	N/A	N/A
976,090	1,269,686	1,272,717	1,165,656	1,095,823	1,043,809
2,705,462	5,887,787	2,828,193	6,145,320	8,210,797	5,561,760
127,881	N/A	N/A	N/A	N/A	N/A
7,429,947	9,350,317	9,281,536	7,991,566	12,727,728	7,885,761
101,949,291	105,024,513	103,730,649	101,813,049	101,622,438	94,963,600
169,265,391	166,041,754	164,806,466	160,226,876	150,750,867	149,926,233
16,960,024	19,981,567	16,656,941	17,713,047	18,855,310	19,576,376
186,225,415	186,023,321	181,463,407	177,939,923	169,606,177	169,502,609
221,890,924	217,427,048	214,541,458	210,584,477	202,237,688	202,505,532
41,893,811	44,288,902	44,714,121	43,463,882	37,407,889	34,498,540
24,389,971	29,331,884	25,938,477	25,704,613	31,583,038	27,462,137
\$288,174,706	\$291,047,834	\$285,194,056	\$279,752,972	\$271,228,615	\$264,466,209

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

	2012	2011	2010	2009
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$4,923,825	\$3,320,397	\$4,784,202	\$3,188,215
Judicial	2,327,476	2,789,859	2,709,125	2,271,967
Public Safety	3,968,673	4,595,704	4,182,945	3,408,551
Public Works	3,184,827	2,248,258	1,233,953	3,772,958
Health	565,435	829,571	1,024,622	1,440,497
Human Services	1,978,327	2,761,998	2,522,813	2,094,573
Economic Developmental and Assistance - Primary Government	79,245	35,809	29,205	33,222
Economic Developmental and Assistance - External Government	68,851	80,763	91,473	142,429
Subtotal - Charges for Services	<u>17,096,659</u>	<u>16,662,359</u>	<u>16,578,338</u>	<u>16,352,412</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	1,572,200	1,182,362	1,821,937	2,243,402
Judicial	1,876,175	1,678,434	1,503,418	2,695,718
Public Safety	1,817,315	1,928,915	1,949,671	2,142,172
Public Works	7,662,866	7,638,516	7,702,432	7,405,575
Health	10,621,977	12,077,770	11,908,126	11,456,043
Human Services	8,665,279	7,511,369	7,523,361	17,418,423
Economic Developmental and Assistance - Primary Government	914,809	751,275	1,384,455	524,872
Subtotal - Operating Grants and Contributions	<u>33,130,621</u>	<u>32,768,641</u>	<u>33,793,400</u>	<u>43,886,205</u>
Capital Grants and Contributions:				
Public Works	1,900,214	2,360,628	1,774,421	1,136,502
<i>Total Governmental Activities Program Revenues</i>	<u>52,127,494</u>	<u>51,791,628</u>	<u>52,146,159</u>	<u>61,375,119</u>
Business-Type Activities:				
Charges for Services:				
Sewer	13,766,883	10,563,824	12,571,839	12,210,065
Water	8,251,923	7,283,208	7,852,672	5,657,196
Solid Waste	7,903,489	8,988,171	7,103,600	7,007,581
Subtotal - Charges for Services	<u>29,922,295</u>	<u>26,835,203</u>	<u>27,528,111</u>	<u>24,874,842</u>
Operating Grants and Contributions:				
Sewer	158,211	0	0	0
Water	0	0	0	0
Solid Waste	49,042	40,735	0	50,000
Subtotal - Operating Grants and Contributions	<u>207,253</u>	<u>40,735</u>	<u>0</u>	<u>50,000</u>
Capital Grants and Contributions				
Sewer	4,838,531	5,960,251	4,791,201	4,773,715
Water	3,334,964	916,923	930,911	3,008,675
Subtotal - Capital Grants and Contributions	<u>8,173,495</u>	<u>6,877,174</u>	<u>5,722,112</u>	<u>7,782,390</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>38,303,043</u>	<u>33,753,112</u>	<u>33,250,223</u>	<u>32,707,232</u>
<i>Total Primary Government Program Revenues</i>	<u>\$90,430,537</u>	<u>\$85,544,740</u>	<u>\$85,396,382</u>	<u>\$94,082,351</u>

2008	2007	2006	2005 (1)	2004	2003
\$4,885,054	\$4,696,651	\$2,996,173	\$5,443,061	\$5,482,044	\$7,935,159
1,994,314	2,321,722	2,283,378	2,688,086	3,406,417	3,334,748
3,335,441	3,945,645	4,041,588	4,804,786	3,556,744	3,322,761
3,464,748	939,929	886,694	1,007,627	790,044	724,970
2,389,715	1,489,972	1,959,869	1,264,452	362,710	265,234
3,056,609	3,603,266	2,658,618	1,422,049	1,342,108	1,903,774
36,630	20,853	21,071	35,880	0	0
275,806	185,411	0	0	0	0
19,438,317	17,203,449	14,847,391	16,665,941	14,940,067	17,486,646
1,350,554	1,164,470	1,465,037	2,994,440	1,013,519	1,068,454
1,888,887	2,095,326	2,046,837	2,016,055	1,851,736	2,242,681
1,609,344	2,323,690	1,494,228	1,883,194	1,264,832	1,578,415
7,301,182	8,372,094	7,785,233	7,361,682	7,160,676	6,871,012
9,631,758	9,074,866	12,508,154	12,094,771	13,127,258	10,657,443
13,033,931	15,625,990	11,480,802	9,048,772	14,217,274	9,381,082
417,636	478,582	475,600	198,040	236,918	239,295
35,233,292	39,135,018	37,255,891	35,596,954	38,872,213	32,038,382
858,418	1,469,782	1,490,934	3,104,370	2,062,685	2,284,176
55,530,027	57,808,249	53,594,216	55,367,265	55,874,965	51,809,204
11,588,643	11,913,628	11,378,553	11,091,336	10,386,036	9,786,580
5,904,231	6,973,550	5,448,364	6,046,924	5,778,331	5,128,887
6,991,307	7,121,668	7,301,357	7,125,867	7,686,311	6,435,282
24,484,181	26,008,846	24,128,274	24,264,127	23,850,678	21,350,749
0	0	0	0	0	0
0	0	0	0	414,000	0
0	0	25,892	12,310	70,882	115,898
0	0	25,892	12,310	484,882	115,898
4,993,197	5,489,513	6,288,915	7,026,055	3,914,571	6,246,601
2,371,022	4,529,012	3,527,517	8,685,919	3,056,009	3,137,388
7,364,219	10,018,525	9,816,432	15,711,974	6,970,580	9,383,989
31,848,400	36,027,371	33,970,598	39,988,411	31,306,140	30,850,636
\$87,378,427	\$93,835,620	\$87,564,814	\$95,355,676	\$87,181,105	\$82,659,840

(continued)

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

	2012	2011	2010	2009
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$23,878,766	\$21,536,869	\$22,289,964	\$26,863,243
Judicial	10,238,925	10,701,479	10,578,428	10,976,773
Public Safety	19,035,208	20,013,796	19,949,574	20,766,755
Public Works	9,428,251	12,790,269	9,294,399	10,820,372
Health	23,903,568	25,052,824	25,195,670	26,717,333
Human Services	14,070,191	13,641,518	15,988,908	21,207,981
Economic Developmental and Assistance - Primary Government	848,556	998,437	1,432,185	753,025
Economic Developmental and Assistance - External Government	238,511	319,065	347,660	681,637
Interest and Fiscal Charges	242,479	272,329	306,928	438,320
<i>Total Governmental Activities Expenses</i>	<u>101,884,455</u>	<u>105,326,586</u>	<u>105,383,716</u>	<u>119,225,439</u>
Business-Type Activities:				
Sewer	18,655,862	18,270,399	20,828,421	18,539,772
Water	8,899,469	8,563,091	9,020,627	9,665,929
Solid Waste	7,369,582	7,418,894	7,138,700	7,366,862
<i>Total Business-Type Activities Expenses</i>	<u>34,924,913</u>	<u>34,252,384</u>	<u>36,987,748</u>	<u>35,572,563</u>
<i>Total Primary Government Expenses</i>	<u>136,809,368</u>	<u>139,578,970</u>	<u>142,371,464</u>	<u>154,798,002</u>
Net (Expense)/Revenue				
Governmental Activities	(49,756,961)	(53,534,958)	(53,237,557)	(57,850,320)
Business-Type Activities	3,378,130	(499,272)	(3,737,525)	(2,865,331)
<i>Total Primary Government Net Expense</i>	<u>(46,378,831)</u>	<u>(54,034,230)</u>	<u>(56,975,082)</u>	<u>(60,715,651)</u>
General Revenues, Transfers and Loss on Sale of Capital Assets				
Governmental Activities				
Taxes:				
Property Taxes Levied For:				
General Purposes	9,535,503	9,651,336	10,793,206	9,761,212
Debt Service	623,422	552,478	671,082	1,441,748
Achievement Center	12,428,697	11,505,321	11,304,090	11,495,383
County Home	760,346	798,861	816,177	761,689
DRETAC	461,458	431,495	461,973	509,224
Drug Enforcement	1,338,971	1,363,322	1,446,450	1,377,487
Sales Taxes Levied for:				
General Purposes	10,489,333	9,941,056	9,318,695	9,090,247
Achievement Center	11,634	11,839	11,367	9,173
School Sales Tax	10,478,018	9,919,086	9,358,492	8,967,815
Property Transfer Taxes	1,614,330	1,416,345	1,413,932	1,339,442
Grants and Entitlements not Restricted to Specific Programs	3,246,309	4,578,932	5,369,766	6,570,155
Interest	379,767	741,064	1,402,345	1,149,958
Miscellaneous	2,613,617	1,738,311	2,399,122	2,636,475
Transfers	0	(46,107)	0	0
<i>Total Governmental Activities</i>	<u>53,981,405</u>	<u>52,603,339</u>	<u>54,766,697</u>	<u>55,110,008</u>
Business-Type Activities				
Interest	0	0	375,000	1,303,888
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	74,413	151,556	501,769	1,212,559
Transfers	0	46,107	0	0
<i>Total Business-Type Activities</i>	<u>74,413</u>	<u>197,663</u>	<u>876,769</u>	<u>2,516,447</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>54,055,818</u>	<u>52,801,002</u>	<u>55,643,466</u>	<u>57,626,455</u>
Change in Net Position				
Governmental Activities	4,224,444	(931,619)	1,529,140	(2,740,312)
Business-Type Activities	3,452,543	(301,609)	(2,860,756)	(348,884)
<i>Total Primary Government Change in Net Position</i>	<u>\$7,676,987</u>	<u>(\$1,233,228)</u>	<u>(\$1,331,616)</u>	<u>(\$3,089,196)</u>

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

2008	2007	2006	2005	2004	2003
\$14,182,373	\$14,877,629	\$15,158,112	\$17,020,345	\$14,336,052	\$12,361,229
8,581,800	9,916,760	9,403,003	9,015,891	8,969,802	8,454,509
21,997,104	22,269,795	19,695,138	19,895,514	19,468,993	18,827,905
12,611,517	9,411,419	10,630,639	12,885,187	10,582,551	10,994,251
26,373,938	25,604,433	23,384,900	20,621,062	21,748,298	23,268,986
23,418,045	23,986,084	20,429,586	18,680,097	14,687,014	15,705,991
584,872	635,351	592,911	368,935	367,069	409,903
534,219	844,663	418,685	818,118	292,103	541,350
483,529	592,024	711,189	759,316	1,458,886	992,646
108,767,397	108,138,158	100,424,163	100,064,465	91,910,768	91,556,770
17,969,039	18,133,740	16,919,163	10,481,177	14,557,009	13,920,414
8,603,404	8,050,540	8,393,574	14,377,954	9,912,198	6,491,388
7,129,812	7,359,091	7,408,960	8,297,675	7,631,723	5,125,262
33,702,255	33,543,371	32,721,697	33,156,806	32,100,930	25,537,064
142,469,652	141,681,529	133,145,860	133,221,271	124,011,698	117,093,834
(53,237,370)	(50,329,909)	(46,829,947)	(44,697,200)	(36,035,803)	(39,747,566)
(1,853,855)	2,484,000	1,248,901	6,831,605	(794,790)	5,313,572
(55,091,225)	(47,845,909)	(45,581,046)	(37,865,595)	(36,830,593)	(34,433,994)
10,172,530	10,786,094	10,928,172	9,939,217	9,207,843	8,720,422
996,553	1,103,531	1,364,338	1,055,966	1,092,617	1,281,357
10,612,384	11,186,442	11,098,447	10,468,290	10,382,807	9,990,673
806,357	741,164	731,813	694,283	688,584	504,044
0	0	0	0	0	0
1,397,438	1,420,319	1,253,273	1,214,090	1,208,972	1,159,203
9,652,973	9,952,476	9,557,722	9,247,660	8,882,250	8,465,661
0	0	0	0	0	0
0	0	0	0	0	0
1,580,720	823,231	926,947	2,113,203	1,968,616	0
7,018,100	4,363,731	5,318,593	4,787,343	6,009,853	4,351,795
3,113,294	5,395,844	3,912,399	2,155,344	874,016	1,148,945
4,811,799	5,850,941	3,655,843	3,068,137	2,383,083	2,960,053
0	0	0	144,278	(4,000)	(4,000)
50,162,148	51,623,773	48,747,547	44,887,811	42,694,641	38,578,153
582,842	1,524,946	814,903	543,219	271,861	343,388
0	0	0	16,850	0	0
1,473,107	550,968	1,459,680	1,086,350	622,497	457,553
0	0	0	(144,278)	4,000	4,000
2,055,949	2,075,914	2,274,583	1,502,141	898,358	804,941
52,218,097	53,699,687	51,022,130	46,389,952	43,592,999	39,383,094
(3,075,222)	1,293,864	1,917,600	190,611	6,658,838	(1,169,413)
202,094	4,559,914	3,523,484	8,333,746	103,568	6,118,513
(\$2,873,128)	\$5,853,778	\$5,441,084	\$8,524,357	\$6,762,406	\$4,949,100

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

	2012	2011	2010	2009
General Fund				
Nonspendable	\$137,065	\$145,231	\$82,411	N/A
Restricted	113,066	88,730	82,954	N/A
Assigned	325,330	91,494	90,020	N/A
Unassigned	6,762,811	7,055,080	7,941,659	N/A
Reserved	N/A	N/A	N/A	\$676,904
Unreserved	N/A	N/A	N/A	6,498,724
Total General Fund	7,338,272	7,380,535	8,197,044	7,175,628
All Other Governmental Funds				
Nonspendable	506,133	560,439	584,258	N/A
Restricted	42,018,554	38,590,013	34,563,506	N/A
Assigned	372,907	395,602	139,908	N/A
Unassigned (Deficit)	(1,309,345)	(2,577,324)	941,126	N/A
Reserved	N/A	N/A	N/A	1,534,811
Unreserved, Undesignated, Reported in:				
Special Revenue funds	N/A	N/A	N/A	32,653,687
Debt Service funds (Deficit)	N/A	N/A	N/A	(141,744)
Capital Projects funds	N/A	N/A	N/A	367,907
Total All Other Governmental Funds	41,588,249	36,968,730	36,228,798	34,414,661
Total Governmental Funds	\$48,926,521	\$44,349,265	\$44,425,842	\$41,590,289

Note: During 2011, the County implemented GASB 54.

2008	2007	2006	2005	2004	2003
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
\$326,735	\$654,748	\$1,044,077	\$683,319	\$620,771	\$211,783
8,796,328	12,172,698	12,891,533	11,882,337	9,901,970	11,555,553
9,123,063	12,827,446	13,935,610	12,565,656	10,522,741	11,767,336
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
1,954,618	1,786,384	2,307,721	2,186,835	2,259,801	117,493
36,307,156	34,679,323	30,389,724	28,321,593	28,465,405	23,103,176
146,988	515,801	815,977	1,343,977	1,597,989	2,121,108
346,621	892,736	634,208	693,913	1,015,095	1,017,120
38,755,383	37,874,244	34,147,630	32,546,318	33,338,290	26,358,897
\$47,878,446	\$50,701,690	\$48,083,240	\$45,111,974	\$43,861,031	\$38,126,233

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

	2012	2011	2010	2009
Revenues				
Property Taxes	\$24,621,869	\$24,837,399	\$25,420,131	\$24,756,336
Sales Taxes	20,978,985	19,871,981	18,688,554	18,067,235
Property Transfer Taxes	1,614,330	1,416,345	1,413,932	1,339,442
Charges for Services	15,352,936	14,121,707	14,745,023	11,871,489
Licenses and Permits	6,057	904	14,587	44,803
Fines and Forfeitures	487,268	724,864	703,778	730,045
Intergovernmental	39,613,270	39,570,798	44,395,876	46,991,976
Special Assessments	940,211	1,113,220	755,882	739,515
Interest	379,767	741,064	1,402,345	1,149,958
Rentals	203,876	200,283	258,837	263,204
Donations	203,953	267,741	179,073	199,653
Other	2,613,617	1,720,700	2,380,448	2,636,475
<i>Total Revenues</i>	<u>107,016,139</u>	<u>104,587,006</u>	<u>110,358,466</u>	<u>108,790,131</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	22,545,523	21,631,013	21,834,199	25,793,579
Judicial	10,488,542	10,241,170	10,402,260	10,407,761
Public Safety	18,606,683	19,823,252	20,055,425	19,862,506
Public Works	8,455,132	8,052,821	9,010,148	8,380,943
Health	23,387,209	24,737,735	25,032,578	25,423,067
Human Services	13,679,537	13,511,589	15,936,779	20,523,361
Economic Development and Assistance	845,603	998,437	1,432,185	753,025
Capital Outlay	3,518,525	5,406,273	1,933,073	2,353,899
Intergovernmental	238,511	319,065	347,660	681,637
Debt service:				
Principal Retirement	1,975,759	793,561	959,116	1,920,601
Interest and Fiscal Charges	305,101	274,625	311,949	381,136
Bond Issuance Cost	0	0	0	116,035
<i>Total Expenditures</i>	<u>104,046,125</u>	<u>105,789,541</u>	<u>107,255,372</u>	<u>116,597,550</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,970,014</u>	<u>(1,202,535)</u>	<u>3,103,094</u>	<u>(7,807,419)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	37,411	0	30,163	303,227
Loans Issued	0	22,065	0	0
General Obligation Notes Issued	0	1,150,000	0	0
General Obligation Bonds Issued	1,499,918	0	0	4,865,000
Premium on General Obligation Bonds Issued	53,352	0	0	53,505
Refunding Bonds Issued	460,000	0	0	0
Premium on Refunding Bonds	9,181	0	0	0
Repayment to Refunded Bond Escrow Agent	(452,620)	0	0	(3,702,470)
Transfers In	1,802,626	1,706,483	2,134,524	968,173
Transfers Out	(1,802,626)	(1,752,590)	(2,134,524)	(968,173)
<i>Total Other Financing Sources (Uses)</i>	<u>1,607,242</u>	<u>1,125,958</u>	<u>30,163</u>	<u>1,519,262</u>
<i>Net Change in Fund Balances</i>	<u>\$4,577,256</u>	<u>(\$76,577)</u>	<u>\$3,133,257</u>	<u>(\$6,288,157)</u>
Debt Service as a Percentage of Noncapital Expenditures	2.3%	1.0%	1.2%	2.1%

2008	2007	2006	2005	2004	2003
\$24,238,657	\$25,215,487	\$25,316,392	\$23,167,578	\$22,607,376	\$21,607,062
11,092,859	9,952,476	9,557,722	9,247,660	8,882,250	8,465,661
1,580,720	823,231	926,947	2,113,203	1,968,616	0
15,624,183	15,406,823	13,369,036	15,149,458	13,233,413	16,331,587
7,886	5,965	19,018	124,610	142,342	35,630
778,235	821,902	673,409	646,182	681,517	595,918
42,385,418	47,301,110	45,362,701	40,352,013	44,396,903	40,367,576
3,308,693	877,193	974,326	949,385	890,237	820,641
3,113,294	5,395,844	3,912,399	2,155,344	865,576	1,133,832
344,988	377,782	358,907	364,750	260,005	234,528
218,528	192,697	250,063	175,084	99,008	118,078
4,811,799	5,850,941	3,655,843	3,068,137	2,381,436	2,958,878
<u>107,505,260</u>	<u>112,221,451</u>	<u>104,376,763</u>	<u>97,513,404</u>	<u>96,408,679</u>	<u>92,669,391</u>
13,800,498	15,110,565	14,629,399	15,349,989	14,182,034	12,112,114
8,758,616	9,820,561	9,356,069	8,780,945	8,791,606	8,314,326
21,871,908	21,253,841	19,461,404	18,086,388	17,790,560	17,401,603
11,094,849	8,197,916	8,262,713	8,676,907	7,518,086	7,814,336
26,205,108	25,212,522	23,059,844	19,269,125	21,658,900	22,525,393
23,032,296	24,017,798	20,189,682	18,155,207	14,053,168	15,263,462
584,872	635,354	592,911	368,935	325,213	394,731
1,686,371	1,729,362	2,028,664	3,852,346	2,698,723	3,611,743
847,130	844,663	418,685	818,118	292,103	541,350
1,992,578	2,209,568	2,715,932	2,334,055	2,273,303	2,204,498
491,111	592,584	721,008	770,635	1,117,347	998,120
0	0	0	0	0	0
<u>110,365,337</u>	<u>109,624,734</u>	<u>101,436,311</u>	<u>96,462,650</u>	<u>90,701,043</u>	<u>91,181,676</u>
<u>(2,860,077)</u>	<u>2,596,717</u>	<u>2,940,452</u>	<u>1,050,754</u>	<u>5,707,636</u>	<u>1,487,715</u>
36,833	21,733	30,814	55,911	31,162	30,958
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3,121,574	2,743,940	3,099,730	3,407,147	3,432,386	3,588,285
<u>(3,121,574)</u>	<u>(2,743,940)</u>	<u>(3,099,730)</u>	<u>(3,262,869)</u>	<u>(3,436,386)</u>	<u>(3,592,285)</u>
<u>36,833</u>	<u>21,733</u>	<u>30,814</u>	<u>200,189</u>	<u>27,162</u>	<u>26,958</u>
<u>(\$2,823,244)</u>	<u>\$2,618,450</u>	<u>\$2,971,266</u>	<u>\$1,250,943</u>	<u>\$5,734,798</u>	<u>\$1,514,673</u>
2.3%	2.6%	3.5%	3.3%	3.8%	3.6%

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

	2012	2011	2010
Unvoted Millage			
Operating	\$2.440000	\$2.430000	\$2.420000
Bond	0.060000	0.070000	0.080000
Voted Millage - by levy			
2000 Developmental and Disabilities - Continuing			
Residential/Agricultural Real	0.775656	0.776421	0.714728
Commercial/Industrial and Public Utility Real	0.718636	0.700984	0.692810
General Business and Public Utility Personal	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year			
Residential/Agricultural Real	1.118895	1.120000	0.800495
Commercial/Industrial and Public Utility Real	1.120000	1.120000	0.775947
General Business and Public Utility Personal	1.120000	1.120000	1.120000
1990 Developmental and Disabilities - Continuing			
Residential/Agricultural Real	0.946880	0.947813	0.872500
Commercial/Industrial and Public Utility Real	0.990912	0.966573	0.955301
General Business and Public Utility Personal	1.900000	1.900000	1.900000
Mental Health Recovery Bond - Continuing			
Residential/Agricultural Real	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000
2007 ANTI-DRUG - 5 Year			
Residential/Agricultural Real	0.342645	0.342983	0.315730
Commercial/Industrial and Public Utility Real	0.338508	0.330193	0.326343
General Business and Public Utility Personal	0.350000	0.350000	0.350000
2007 County Home - 5 Year			
Residential/Agricultural Real	0.197261	0.197456	0.181766
Commercial/Industrial and Public Utility Real	0.195381	0.190582	0.188360
General Business and Public Utility Personal	0.200000	0.200000	0.200000
Total Voted Millage by type of Property			
Residential/Agricultural Real	3.381337	3.384673	2.885219
Commercial/Industrial and Public Utility Real	3.363437	3.308332	2.938761
General Business and Public Utility Personal	4.570000	4.570000	4.570000
Total Millage by type of Property			
Residential/Agricultural Real	\$5.881337	\$5.884673	\$5.385219
Commercial/Industrial and Public Utility Real	5.863437	5.808332	5.438761
General Business and Public Utility Personal	7.070000	7.070000	7.070000

2009	2008	2007	2006	2005	2004	2003
\$2.320000	\$2.350000	\$2.330000	\$2.330000	\$2.360000	\$2.350000	\$2.330000
0.180000	0.150000	0.170000	0.170000	0.140000	0.150000	0.170000
0.712981	0.714931	0.786422	0.792304	0.794391	0.854555	0.858520
0.691009	0.688256	0.735621	0.743031	0.736170	0.776536	0.771593
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.798538	0.800722	0.880793	0.887380	0.889718	0.957102	0.961542
0.773930	0.770646	0.823896	0.832195	0.824510	0.869720	0.864184
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
0.870369	0.872749	0.960022	0.967203	0.969750	1.043195	1.048034
0.952817	0.949021	1.014332	1.024550	1.015090	1.070751	1.063933
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.000000	0.000000	0.090000	0.100000	0.110000	0.120000
0.000000	0.000000	0.000000	0.090000	0.100000	0.110000	0.120000
0.000000	0.000000	0.000000	0.090000	0.100000	0.110000	0.120000
0.314959	0.315820	0.347402	0.316922	0.317756	0.341822	0.343408
0.325494	0.324198	0.346509	0.299316	0.296553	0.312814	0.310822
0.350000	0.350000	0.350000	0.400000	0.400000	0.400000	0.400000
0.181322	0.181818	0.182423	0.183787	0.184271	0.198227	0.199147
0.187870	0.187122	0.189462	0.191370	0.189603	0.200000	0.200000
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	3.530651
2.931120	2.919243	3.109820	3.180462	3.161926	3.339821	3.330532
4.570000	4.570000	4.570000	4.710000	4.720000	4.730000	4.740000
\$5.378169	\$5.386040	\$5.657062	\$5.737596	\$5.755886	\$6.004901	\$6.030651
5.431120	5.419243	5.609820	5.680462	5.661926	5.839821	5.830532
7.070000	7.070000	7.070000	7.210000	7.220000	7.230000	7.240000

(continued)

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

	2012	2011	2010
Overlapping Rates by Taxing District			
Cities			
Brunswick			
Residential/Agricultural Real	\$2.600000	\$2.600000	\$2.600000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	2.600000
General Business and Public Utility Personal	2.600000	2.600000	2.600000
Medina			
Residential/Agricultural Real	5.085833	5.085171	4.934865
Commercial/Industrial and Public Utility Real	4.842476	4.813400	4.825569
General Business and Public Utility Personal	5.400000	5.400000	5.450000
Rittman			
Residential/Agricultural Real	5.485440	5.344222	5.215421
Commercial/Industrial and Public Utility Real	5.635627	5.546011	5.800000
General Business and Public Utility Personal	5.800000	5.800000	5.800000
Wadsworth			
Residential/Agricultural Real	5.570363	5.571108	5.244999
Commercial/Industrial and Public Utility Real	5.403694	5.353141	5.339327
General Business and Public Utility Personal	5.800000	5.800000	5.800000
Villages			
Chippewa Lake			
Residential/Agricultural Real	9.329258	9.326480	7.618400
Commercial/Industrial and Public Utility Real	9.778238	8.959160	7.158752
General Business and Public Utility Personal	10.100000	10.100000	8.600000
Creston			
Residential/Agricultural Real	6.557155	6.313635	6.304975
Commercial/Industrial and Public Utility Real	8.047445	8.038585	7.993010
General Business and Public Utility Personal	13.000000	13.000000	13.000000
Gloria Glens			
Residential/Agricultural Real	11.687561	11.824018	11.460637
Commercial/Industrial and Public Utility Real	23.100000	23.100000	23.100000
General Business and Public Utility Personal	23.100000	23.100000	23.100000
Lodi			
Residential/Agricultural Real	10.490445	10.487065	10.113696
Commercial/Industrial and Public Utility Real	10.695120	10.619780	10.504147
General Business and Public Utility Personal	10.700000	10.700000	10.700000
Seville			
Residential/Agricultural Real	4.326466	4.323770	4.128554
Commercial/Industrial and Public Utility Real	4.221756	4.223332	4.203258
General Business and Public Utility Personal	6.500000	6.500000	6.500000
Spencer			
Residential/Agricultural Real	10.912892	10.910220	10.581880
Commercial/Industrial and Public Utility Real	10.933614	10.933614	10.377336
General Business and Public Utility Personal	11.900000	11.900000	11.900000
Westfield Center			
Residential/Agricultural Real	2.600000	2.600000	2.600000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	2.600000
General Business and Public Utility Personal	2.600000	2.600000	2.600000

2009	2008	2007	2006	2005	2004	2003
\$3.200000	\$3.250000	\$3.250000	\$3.350000	\$3.350000	\$3.350000	\$3.350000
3.200000	3.250000	3.250000	3.350000	3.350000	3.350000	3.350000
3.200000	3.250000	3.250000	3.350000	3.350000	3.350000	3.350000
4.929271	4.929068	5.056186	5.206620	5.308539	5.412669	5.408870
4.814706	4.819563	4.951608	5.094469	5.188104	5.237648	5.230067
5.450000	5.450000	5.450000	5.600000	5.700000	5.700000	5.700000
5.211640	5.314318	5.321502	5.327460	5.401219	5.394455	5.414497
5.604031	5.625965	5.625177	5.612308	5.896482	5.932239	5.932691
5.800000	5.800000	5.800000	5.800000	6.200000	6.200000	6.200000
5.233319	5.248301	5.012010	5.035385	5.058484	5.232944	5.253312
5.354087	5.342735	4.806931	4.949089	4.975061	5.073019	5.072081
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
7.606214	7.594862	8.097698	8.109200	8.117048	8.600000	7.188488
7.158752	7.858988	8.088452	8.088452	8.088452	8.291744	6.884108
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
6.303125	6.563135	6.608060	6.608060	6.933345	6.611385	7.281725
7.993010	7.850020	7.870810	7.870810	7.870810	7.949280	7.804100
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
11.397335	11.384017	9.696712	9.704977	9.671229	10.163818	6.654593
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000	19.600000
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000	19.600000
10.083732	10.053792	10.416715	8.704753	8.696679	9.196491	9.189402
10.529285	10.469366	10.506457	8.979496	9.103934	8.798295	8.838459
10.700000	10.700000	10.700000	10.700000	10.700000	11.700000	11.700000
4.119012	4.115779	4.296194	4.361514	4.350932	4.475786	4.463724
4.221552	4.247284	4.309712	4.254014	4.262776	4.331148	4.362098
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
10.571508	10.574028	6.394984	6.394392	6.387260	6.599136	6.590760
10.377336	10.377575	6.604244	6.517480	6.515156	6.577916	6.577916
11.900000	11.900000	7.400000	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	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

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

2009	2008	2007	2006	2005	2004	2003
\$10.358964	\$9.301618	\$10.088993	\$10.218462	\$10.392410	\$10.830033	\$10.996349
10.618268	9.394069	10.177582	10.234948	10.517423	10.528415	10.528415
11.850000	11.850000	11.850000	11.850000	11.850000	12.350000	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	0.000000	0.000000	0.000000
5.996622	4.998074	5.200032	5.197139	5.193708	5.402412	5.400128
5.561173	4.700422	4.854622	4.854622	4.854622	4.910765	4.910765
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
5.320886	5.322664	5.599018	4.600000	3.764307	3.875681	3.874232
5.222818	4.839880	5.333812	4.600000	3.634397	3.815963	3.821705
5.600000	5.600000	5.600000	4.600000	4.100000	4.100000	4.100000
7.422529	7.417423	7.776310	7.296529	7.026554	7.505190	7.500086
7.482445	7.536208	7.799765	6.972569	6.657843	6.783260	6.832514
8.150000	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	0.500000	0.500000	0.500000
4.799918	4.795467	5.091314	4.611523	4.352694	4.739532	4.733991
4.964344	5.017915	5.210675	4.383479	4.074435	4.191869	4.241123
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000	5.250000
4.451437	4.448147	4.600015	4.602680	4.600938	4.688863	4.680708
4.665098	4.662692	4.598510	4.602591	4.650313	4.662352	4.680221
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
0.937814	0.936056	0.992624	0.993412	0.992606	1.032007	1.029286
1.060602	1.057934	1.038216	1.039964	1.059739	1.067308	1.074640
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
7.441158	7.450469	8.014376	8.076046	8.067912	8.506442	8.548069
8.968886	9.008432	8.476222	8.508026	8.073411	8.278521	8.263693
13.050000	13.050000	13.050000	13.050000	13.050000	13.050000	13.050000
7.280914	7.296402	5.819665	5.820192	5.820617	5.939502	5.937877
7.848167	7.848167	6.116290	6.116290	6.116290	5.959012	5.959970
7.900000	7.900000	6.400000	6.400000	6.400000	6.400000	6.400000
7.848082	7.838446	8.710800	8.780093	8.885133	9.345040	9.352899
8.183329	8.231354	8.673906	8.673906	8.675541	8.883864	8.863044
8.800000	8.800000	10.500000	10.500000	10.500000	10.500000	10.500000

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

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

2009	2008	2007	2006	2005	2004	2003
\$3.190102	\$3.184519	\$3.512186	\$3.548239	\$3.602465	\$3.854482	\$3.857863
3.473910	3.515651	3.775302	3.775302	3.776243	3.900000	3.900000
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	6.990313
7.364055	7.372728	7.592249	7.658464	7.849297	7.887056	7.157620
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.291180	5.313639	5.451294	5.097181	4.949641	4.917064	5.005265
5.275643	5.275643	5.566764	5.227116	5.015901	4.813290	4.769637
6.200000	6.200000	6.200000	6.200000	5.700000	5.200000	5.450000
5.909686	5.910032	5.216260	5.246827	5.255789	5.457099	4.075718
6.152677	6.150155	5.233007	5.259360	5.257680	5.327249	3.968497
6.600000	6.600000	5.600000	5.600000	5.600000	5.600000	5.600000
8.176152	7.515787	8.010667	7.533614	5.917558	6.244032	6.347821
8.312460	7.259041	7.908677	7.984386	6.060798	6.373281	6.385609
10.950000	10.950000	10.950000	10.950000	9.950000	9.950000	9.950000
6.244628	6.254599	6.695655	6.432674	6.425671	6.846073	5.450639
5.606535	6.957008	6.178666	5.779736	5.927316	6.352439	4.808687
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.400694	5.401922	5.505186	5.515470	5.515066	5.612574	5.614110
5.340400	5.341778	5.437342	5.407054	5.406234	5.469180	5.469180
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
1.900694	1.901922	2.005186	2.015470	2.015066	2.112574	2.114110
1.840400	1.841778	1.937342	1.907054	1.906234	1.969180	1.969180
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
3.190926	3.189134	3.287922	3.298360	3.300238	2.884635	2.888589
3.719538	3.699258	3.654818	3.651246	3.658142	3.052938	3.053044
4.400000	4.400000	4.400000	4.400000	4.400000	3.400000	3.400000
3.975319	3.972841	4.086679	4.087332	4.086147	4.186308	4.187392
4.087288	4.084566	4.188768	4.201567	4.205827	4.246803	4.248519
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000	4.500000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000

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

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

2009	2008	2007	2006	2005	2004	2003
\$5.833766	\$5.875493	\$5.888657	\$5.990726	\$6.009173	\$6.187499	\$6.183482
5.752412	5.815796	5.770373	6.781803	5.781803	6.200000	6.200000
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	0.648472
0.569864	0.555794	0.594044	0.600028	0.594488	0.627085	0.623093
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
2.135245	2.138768	1.634846	1.639729	1.641092	1.690254	0.693270
2.165117	2.160495	1.666052	1.667721	1.658547	1.697431	0.691881
2.250000	2.250000	2.250000	2.250000	2.250000	2.250000	1.250000
0.675766	0.677658	0.744646	0.378961	0.380077	0.408764	0.410588
0.695103	0.692177	0.742426	0.365362	0.362582	0.382620	0.380153
0.750000	0.750000	0.750000	0.500000	0.500000	0.500000	0.500000
1.438853	1.439576	1.604466	1.614543	1.623898	1.738259	1.750000
1.530481	1.526350	1.586455	1.672193	1.688424	1.750000	1.750000
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	2.953172
2.816560	2.819334	3.006119	2.946893	2.945289	3.068374	3.068374
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.819438	4.020174	3.611536	3.613982	3.870780	2.961018	3.313786
3.843593	4.300000	4.112495	4.112495	4.045448	3.423746	3.808689
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
2.121870	1.669978	1.671514	1.846449	1.845703	1.166111	1.275831
2.166886	1.712737	1.718742	1.850000	1.839668	1.320837	1.340331
1.850000	1.850000	1.850000	1.850000	1.850000	1.550000	1.550000
1.186025	0.994298	0.993829	0.994250	0.805001	0.807108	0.000000
1.186192	1.092878	1.085504	1.081017	0.872974	0.874935	0.000000
1.250000	1.250000	1.250000	1.250000	1.000000	1.000000	0.000000
2.000001	2.000001	2.000001	2.000001	2.000002	2.000000	1.999574
2.008144	1.999900	2.021396	2.027402	2.028120	2.012247	2.000002
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
2.703008	2.749103	2.000002	2.000002	2.000002	2.001109	2.000001
2.892083	3.078411	2.310632	2.298979	2.397347	2.309935	2.483054
4.850000	4.850000	4.100000	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

	2012	2011	2010
Out-of-County School Districts			
Norwayne LSD			
Residential/Agricultural Real	\$27.495733	\$27.838435	\$27.869714
Commercial/Industrial and Public Utility Real	28.383033	28.220414	27.965188
General Business and Public Utility Personal	35.350000	35.700000	35.700000
Rittman Exempted Village SD			
Residential/Agricultural Real	37.965367	36.501611	36.445798
Commercial/Industrial and Public Utility Real	55.534060	52.326052	59.624846
General Business and Public Utility Personal	63.350000	63.200000	63.200000
Schools			
Black River Local School District			
Residential/Agricultural Real	23.289964	22.726798	22.576049
Commercial/Industrial and Public Utility Real	23.355861	23.013571	22.594459
General Business and Public Utility Personal	46.000000	46.000000	46.000000
Brunswick City School District			
Residential/Agricultural Real	39.762944	40.259772	38.178305
Commercial/Industrial and Public Utility Real	38.989653	39.207724	38.353148
General Business and Public Utility Personal	68.020000	68.520000	67.820000
Buckeye Local School District			
Residential/Agricultural Real	25.877619	25.907435	24.700016
Commercial/Industrial and Public Utility Real	27.004328	26.480268	26.465082
General Business and Public Utility Personal	59.700000	59.700000	59.700000
Cloverleaf Local School District			
Residential/Agricultural Real	29.081847	29.121676	27.568878
Commercial/Industrial and Public Utility Real	28.592714	28.525650	27.996373
General Business and Public Utility Personal	55.400000	55.400000	55.100000
Highland Local School District			
Residential/Agricultural Real	36.595045	29.728630	28.498602
Commercial/Industrial and Public Utility Real	32.653179	25.021686	24.922650
General Business and Public Utility Personal	76.800000	69.900000	69.900000
Medina City School District			
Residential/Agricultural Real	42.047754	42.354753	40.051816
Commercial/Industrial and Public Utility Real	44.513045	44.120218	44.234245
General Business and Public Utility Personal	87.830000	89.830000	90.630000
Wadsworth City School District			
Residential/Agricultural Real	42.006399	36.129484	31.563752
Commercial/Industrial and Public Utility Real	45.238615	38.295596	35.798772
General Business and Public Utility Personal	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	2003
\$27.847860	\$28.232553	\$28.135766	\$22.936071	\$22.985237	\$22.928285	\$23.348809
27.978156	29.118696	28.225390	23.036495	23.063693	23.061191	23.389371
35.700000	36.000000	35.900000	30.700000	30.700000	30.700000	31.000000
36.419430	36.819700	36.529270	27.304939	32.698401	32.418447	27.481211
54.874030	55.505476	55.191542	45.760541	51.579092	51.747243	46.861980
63.200000	63.350000	63.050000	53.800000	60.300000	60.300000	54.800000
23.400017	23.400007	23.551943	23.945629	25.425060	25.922093	26.364610
23.552659	23.400029	26.897219	27.604449	28.881843	29.196711	29.353651
46.900000	46.900000	55.830000	55.830000	56.830000	56.830000	56.830000
39.250032	39.250024	39.906323	35.008619	36.709456	30.257824	30.261270
39.333751	39.250028	40.351360	35.169796	36.678052	30.428187	30.246939
68.920000	68.920000	70.370000	65.470000	67.170000	60.670000	60.670000
24.700036	24.700010	24.700029	24.802810	25.864779	26.986815	27.029292
26.399563	26.661699	27.912677	28.036694	28.951101	29.319505	28.424598
59.700000	59.700000	59.700000	59.700000	60.700000	60.700000	60.700000
27.523510	27.807213	27.992806	29.566992	22.963435	24.456033	24.429030
28.188988	28.635404	29.317681	33.483559	27.014311	27.555154	27.662075
55.100000	55.400000	55.400000	61.300000	55.800000	55.800000	55.800000
29.151646	29.272809	31.418431	31.667105	32.406460	34.439494	34.559582
25.516222	25.057953	26.343609	28.467317	28.040974	30.149043	30.082431
70.550000	70.550000	70.550000	70.550000	71.320000	71.320000	71.320000
40.248194	40.816610	43.339788	43.589730	36.398567	38.187502	38.379048
44.380547	44.692818	47.623289	47.483362	39.682739	40.650956	40.550821
90.980000	91.460000	91.480000	91.480000	84.080000	84.080000	84.080000
31.691628	28.801447	31.728218	31.869675	32.751023	34.356733	28.621558
36.110159	33.102747	35.164292	36.567474	37.583103	38.590850	32.683878
70.400000	67.500000	71.500000	71.500000	72.250000	72.250000	66.350000

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2012	\$3,704,517,210	\$748,401,850	\$12,722,625,886	\$93,958,960	\$106,771,545
2011	3,670,351,550	747,843,440	12,623,414,257	91,176,320	103,609,455
2010	3,961,423,520	735,762,290	13,420,530,886	89,068,810	101,214,557
2009	3,928,678,920	706,077,670	13,242,161,686	83,953,130	95,401,284
2008	3,867,182,430	706,404,310	13,067,390,686	82,331,600	93,558,636
2007	3,452,753,890	681,670,120	11,812,640,600	102,264,740	116,209,932
2006	3,355,993,150	661,351,830	11,478,128,514	103,947,740	118,122,432
2005	3,252,858,090	615,828,540	11,053,390,371	111,663,540	126,890,386
2004	2,939,046,270	562,780,350	10,005,218,914	114,326,210	129,916,148
2003	2,816,765,910	548,433,370	9,614,855,086	110,728,270	125,827,580

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

Tangible Personal Property					
General Business		Total			Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$4,546,878,020	\$12,829,397,431	35.44%	\$5.90
0	0	4,509,371,310	12,727,023,712	35.43	5.90
0	0	4,786,254,620	13,521,745,443	35.40	5.43
3,660,110	29,280,880	4,722,369,830	13,366,843,850	35.33	5.42
7,522,140	60,177,120	4,663,440,480	13,221,126,442	35.27	5.42
85,383,363	683,066,904	4,322,072,113	12,611,917,436	34.27	5.70
135,681,115	723,632,613	4,256,973,835	12,319,883,559	34.55	5.81
205,454,251	893,279,352	4,185,804,421	12,073,560,110	34.67	5.85
290,678,631	1,263,820,135	3,906,831,461	11,398,955,197	34.27	6.11
292,506,342	1,271,766,704	3,768,433,892	11,012,449,370	34.22	6.13

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
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
2003	20,964,253	20,338,284	97.01	624,101	20,962,385	99.99

Source: Medina County Auditor

Note:

The County is aware of the requirement to report delinquent tax collections by levy year rather than by collection year. However, our current computer system tracks levy amounts by either current levy or delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. The County is looking at options to improve the presentation.

(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

2012 and 2007

Taxpayer	2012	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Farmers Insurance	\$16,895,120	0.38%
Summa Akron City And St. Thomas Hospitals	7,030,040	0.16
Lodi Station, LLC	6,783,030	0.15
Inland Medina Marketplace, LLC	6,583,070	0.15
Surrey Medwick Acquisition, LLC	6,474,940	0.15
Stratford Crossings, LTD	6,012,820	0.14
Centro NP Brunswick Town Center, LLC	5,719,400	0.13
MTD Holdings, Incorporated	5,433,590	0.12
Octagon Associates, LTD	5,351,470	0.12
Wal-Mart Real Estate Business Trust	4,869,380	0.10
Total Real Property	\$71,152,860	1.60%
Total Real Property Assessed Valuation	\$4,452,919,060	

Taxpayer	2007	
	Real Property Assessed Valuation	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*

Year	Governmental Activities				
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Notes Payable
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
2003	13,110,000	2,433,492	2,996,628	0	0

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

Source: Medina County Auditor

Business-Type Activities			Total		
OWDA Loans	OPWC Loans	General Obligation Bonds	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$81,610,848	\$586,190	\$39,970	\$88,997,696	1.75 %	\$512
85,983,592	627,155	79,945	93,837,246	1.86	542
90,756,953	184,738	119,920	97,801,555	1.94	568
96,828,843	193,135	179,629	104,900,973	1.61	603
101,228,280	209,929	239,341	110,078,875	1.67	641
104,042,202	226,723	299,053	114,958,750	1.79	677
103,058,151	251,914	358,765	116,266,039	1.91	691
102,464,606	268,708	418,477	118,461,801	2.07	715
96,329,091	285,503	478,189	113,359,600	2.08	693
97,188,391	302,297	537,901	116,568,709	2.23	725

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
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	12,611,917,436	7,246,821	0.06	43
2006	168,227	12,319,883,559	9,053,402	0.07	54
2005	165,712	12,073,560,110	11,149,983	0.09	67
2004	163,694	11,398,955,197	11,893,189	0.10	73
2003	160,803	11,012,449,370	13,647,901	0.12	85

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

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

SEWER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2003	10,405,255	9,444,228	961,027	3,256,497	2,195,600	5,452,097	0.18

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2003	5,220,102	3,913,104	1,306,998	1,560,536	1,625,858	3,186,394	0.41

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2003	6,526,333	5,679,253	847,080	497,471	412,688	910,159	0.93

- (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

	2012	2011	2010	2009
Total Assessed Property Value	<u>\$4,546,878,020</u>	<u>\$4,509,371,310</u>	<u>\$4,786,254,620</u>	<u>\$4,722,369,830</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$5,539,918	\$4,430,000	\$4,825,000	\$5,385,000
Special Assessment Bonds	710,026	885,051	1,055,076	1,230,364
Enterprise General Obligation Bonds	39,970	79,945	119,920	179,629
OWDA Loans	81,946,949	86,526,327	91,518,524	97,797,602
OPWC Loans	<u>653,517</u>	<u>723,582</u>	<u>268,800</u>	<u>293,837</u>
Total Gross Indebtedness	88,890,380	92,644,905	97,787,320	104,886,432
Less:				
Jail Construction Bonds	0	0	0	0
Special Assessment Debt	(710,026)	(885,051)	(1,055,076)	(1,230,364)
Enterprise General Obligation Bonds	(39,970)	(79,945)	(119,920)	(179,629)
OWDA Loans - Enterprise Fund Revenue	(81,610,848)	(85,983,592)	(90,756,953)	(96,828,843)
OWDA Loans - Special Assessment Revenue	(319,626)	(518,447)	(706,314)	(883,845)
OPWC Loans - Enterprise Fund Revenue	(586,190)	(627,155)	(184,738)	(193,135)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(75,555)</u>	<u>(30,567)</u>	<u>(25,265)</u>	<u>(337,948)</u>
Total Net Debt Applicable to Debt Limit	<u>5,548,165</u>	<u>4,520,148</u>	<u>4,939,054</u>	<u>5,232,668</u>
Overall Legal Debt Limit				
3% of first \$100,000,000 of assessed value	3,000,000	3,000,000	3,000,000	3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>106,171,951</u>	<u>105,234,283</u>	<u>112,156,366</u>	<u>110,559,246</u>
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>112,171,951</u>	<u>111,234,283</u>	<u>118,156,366</u>	<u>116,559,246</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$106,623,786</u>	<u>\$106,714,135</u>	<u>\$113,217,312</u>	<u>\$111,326,578</u>
Legal Debt Margin as a Percentage of the Debt Limit	95.05%	95.94%	95.82%	95.51%
Unvoted Debt Limitation (1 % of Assessed Valuation)	<u>\$45,468,780</u>	<u>\$45,093,713</u>	<u>\$47,862,546</u>	<u>\$47,223,698</u>
Total Gross Indebtedness	88,890,380	92,644,905	97,787,320	104,886,432
Less:				
Jail Construction Bonds	0	0	0	0
Special Assessment Debt	(710,026)	(885,051)	(1,055,076)	(1,230,364)
Enterprise General Obligation Bonds	(39,970)	(79,945)	(119,920)	(179,629)
OWDA Loans - Enterprise Fund Revenue	(81,610,848)	(85,983,592)	(90,756,953)	(96,828,843)
OWDA Loans - Special Assessment Revenue	(319,626)	(518,447)	(706,314)	(883,845)
OPWC Loans - Enterprise Fund Revenue	(586,190)	(627,155)	(184,738)	(193,135)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(75,555)</u>	<u>(30,567)</u>	<u>(25,265)</u>	<u>(337,948)</u>
Net Debt Within 5 1/2 % Limitations	<u>5,548,165</u>	<u>4,520,148</u>	<u>4,939,054</u>	<u>5,232,668</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$39,920,615</u>	<u>\$40,573,565</u>	<u>\$42,923,492</u>	<u>\$41,991,030</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	87.80%	89.98%	89.68%	88.92%

Source: County Financial Records

2008	2007	2006	2005	2004	2003
<u>\$4,663,440,480</u>	<u>\$4,322,072,113</u>	<u>\$4,256,973,835</u>	<u>\$4,185,804,421</u>	<u>\$3,906,831,461</u>	<u>\$3,768,433,892</u>
\$5,610,000	\$6,960,000	\$8,710,000	\$9,680,000	\$11,415,000	\$13,110,000
1,405,652	1,595,940	1,781,228	1,981,516	2,206,804	2,433,492
239,341	299,053	358,765	418,477	478,189	537,901
102,489,191	102,522,512	104,932,049	104,735,852	98,974,104	100,185,019
343,792	410,263	499,360	594,450	285,503	302,297
110,087,976	111,787,768	116,281,402	117,410,295	113,359,600	116,568,709
(595,000)	(1,170,000)	(1,725,000)	(2,270,000)	(2,805,000)	(3,330,000)
(1,405,652)	(1,595,940)	(1,781,228)	(1,981,516)	(2,206,804)	(2,433,492)
(239,341)	(299,053)	(358,765)	(418,477)	(478,189)	(537,901)
(101,228,280)	(86,147,750)	(103,058,151)	(102,464,606)	(96,329,091)	(97,188,391)
(1,147,596)	(1,595,940)	(1,720,221)	(2,092,079)	(2,441,433)	(2,769,668)
(209,929)	(226,723)	(251,914)	(268,708)	(285,502)	(302,297)
(445,340)	(626,715)	(610,954)	(886,540)	(1,005,358)	(1,414,226)
<u>4,816,838</u>	<u>20,125,647</u>	<u>6,775,169</u>	<u>7,028,369</u>	<u>7,808,223</u>	<u>8,592,734</u>
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
109,086,012	100,551,803	98,924,346	97,145,111	90,170,787	86,710,847
115,086,012	106,551,803	104,924,346	103,145,111	96,170,787	92,710,847
<u>\$110,269,174</u>	<u>\$86,426,156</u>	<u>\$98,149,177</u>	<u>\$96,116,742</u>	<u>\$88,362,564</u>	<u>\$84,118,113</u>
95.81%	81.11%	93.54%	93.19%	91.88%	90.73%
<u>\$46,634,405</u>	<u>\$43,220,721</u>	<u>\$42,569,738</u>	<u>\$41,858,044</u>	<u>\$39,068,315</u>	<u>\$37,684,339</u>
110,087,976	111,787,768	116,281,402	117,410,295	113,359,600	116,568,709
(595,000)	(1,170,000)	(1,725,000)	(2,270,000)	(2,805,000)	(3,330,000)
(1,405,652)	(1,595,940)	(1,781,228)	(1,981,516)	(2,206,804)	(2,433,492)
(239,341)	(299,053)	(358,765)	(418,477)	(478,189)	(537,901)
(101,228,280)	(86,147,750)	(103,058,151)	(102,464,606)	(96,329,091)	(97,188,391)
(1,147,596)	(1,595,940)	(1,720,221)	(2,092,079)	(2,441,433)	(2,769,668)
(209,929)	(226,723)	(251,914)	(268,708)	(285,502)	(302,297)
(445,340)	(626,715)	(610,954)	(886,540)	(1,005,358)	(1,414,226)
<u>4,816,838</u>	<u>20,125,647</u>	<u>6,775,169</u>	<u>7,028,369</u>	<u>7,808,223</u>	<u>8,592,734</u>
<u>\$41,817,567</u>	<u>\$23,095,074</u>	<u>\$35,794,569</u>	<u>\$34,829,675</u>	<u>\$31,260,092</u>	<u>\$29,091,605</u>
89.67%	53.44%	84.08%	83.21%	80.01%	77.20%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2012

<u>Political Subdivision</u>	<u>Governmental Activities Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Amount Applicable To County</u>
Direct - Medina County			
General Obligation Bonds	\$5,647,234	100 %	\$5,647,234
OWDA Loans	336,101	100	336,101
OPWC Loans	67,327	100	67,327
Special Assessment Bonds	<u>710,026</u>	100	<u>710,026</u>
<i>Total Direct - Medina County</i>	<u>6,760,688</u>		<u>6,760,688</u>
Overlapping			
Cities Wholly Within the County	40,945,634	100	40,945,634
City of Rittman	1,974,000	2	39,480
School Districts Wholly Within the County	279,505,558	100	279,505,558
Black River Local School District	2,831,170	43	1,217,403
Highland Local School District	30,072,658	99	29,771,931
Rittman Exempted Village SD	8,269,756	3	248,093
Norwayne LSD	10,033,168	10	1,003,317
Medina County Library	<u>33,638,425</u>	100	<u>33,638,425</u>
<i>Total Overlapping</i>	<u>407,270,369</u>		<u>386,369,841</u>
<i>Totals</i>	<u><u>\$414,031,057</u></u>		<u><u>\$393,130,529</u></u>

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

(2) Debt outstanding for School Districts is shown as of June 30, 2012.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers

2012 and 2003

2012

Employer	Employees	Percentage of Total County Employment
Westfield Group	1,560	2.99 %
Medina County	1,320	2.53
Medina Hospital	900	1.72
Brunswick City School District	807	1.55
Medina City School District	700	1.34
MTD Products	577	1.11
Sandridge Food Corporation	520	1.00
Summa Wadsworth-Rittman Hospital	502	0.96
Wadsworth City School District	500	0.95
Highland Local School District	450	0.86
Total	<u>7,836</u>	<u>15.01 %</u>
Total Employment within the County	<u>52,205</u>	

2003

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	1,142	1.73
Medina Hospital	920	1.39
Brunswick City School District	850	1.29
Schneider National	800	1.21
Medina City School District	780	1.19
Friction Projects/Hawk	557	0.84
Total	<u>12,598</u>	<u>19.06 %</u>
Total Employment within the County	<u>66,106</u>	

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)
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	5,042,443,986	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
2003	160,803	5,225,132,682	32,494	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) Includes Part-Time and Seasonal Workers

N/A: Information not available

<u>Number of Licensed Drivers (2)</u>	<u>Number of Registered Voters (3)</u>	<u>Number of County Employees (1) (5)</u>	<u>Unemployment Rate (1)</u>	<u>Total Assessed Property Value (1)</u>
129,883	124,428	1,320	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
110,139	97,494	1,142	5.4	3,768,433,892

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

Function/Program	2012	2011	2010
<i>Governmental Activities</i>			
General Government			
Legislative and Executive			
County Offices	142	147	180
Real Estate Assessment	13	16	10
Delinquent Real Estate Tax Assessment Collections	6	4	7
Workforce Development	2	2	2
Judicial			
County Offices	109	109	143
Community Awareness	0	0	3
Child Support Enforcement	32	32	33
Public Safety			
County Offices	136	137	144
Drug Enforcement	7	6	6
Public Works			
County Offices	15	16	16
Auto and Gas	46	47	55
Health Services			
Developmental Disabilities	179	187	271
ADAMH	5	5	5
Animal Shelter	4	4	6
Human Services			
Transportation	8	8	55
Title IV-D	6	7	6
Shelter Care	4	4	7
Public Assistance	68	67	78
Victim Assistance	0	0	2
Office for Older Adults	6	6	22
County Home	20	21	33
<i>Business-Type Activities</i>			
Sewer District	101	103	100
Water District	17	19	23
Solid Waste	6	5	5
Totals	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	2003
154	172	140	138	115	120	109
16	15	19	34	33	16	22
5	8	9	8	6	2	2
2	1	2	2	5	5	2
120	140	139	126	127	115	115
2	2	2	2	2	2	2
33	36	37	38	38	37	7
150	321	207	210	196	197	198
8	7	9	5	8	8	7
15	29	31	33	32	34	27
58	50	53	54	55	54	54
220	295	309	280	252	277	254
5	5	5	5	5	5	4
7	6	6	8	7	6	6
54	47	51	48	56	58	46
5	5	4	9	8	8	1
7	6	7	9	16	14	14
60	80	89	95	90	82	77
2	3	3	3	3	3	3
20	25	25	26	24	25	23
32	35	35	34	34	37	36
61	107	107	103	107	103	110
24	27	26	26	24	18	17
5	5	5	5	5	5	6
<u>1,065</u>	<u>1,427</u>	<u>1,320</u>	<u>1,301</u>	<u>1,248</u>	<u>1,231</u>	<u>1,142</u>

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

Function/Program	2012	2011	2010
General Government			
Finance Department			
Number of Budget Amendment Resolutions Passed	62	63	70
State and Federal Grant Funds Received	\$8,765,163	\$10,134,279	\$9,842,699
Transportation			
Number of Trips	106,720	102,034	101,751
Number of Vehicles	24	24	24
Vehicle Miles Per Year	654,897	379,496	689,087
Accounting			
Agency Ratings - Standard and Poors	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa1	Aa1	Aa2
Number of Checks/Vouchers Issued	33,152	33,090	32,999
Amount of Checks Written	\$319,726,755	\$285,841,054	\$287,023,813
Number of Receipts Issued	8,834	8,833	8,776
Number of Budget Adjustments Issued	1,663	1,667	1,740
Building			
Residential Construction Permits Issued	2,291	1,958	2,327
Commercial Construction Permits Issued	531	571	560
Estimated Value of Construction	\$135,690,458	\$136,048,475	\$208,846,657
Number of Permits Issued	2,822	2,529	2,887
Average Construction Costs of New Homes	\$278,847	\$249,576	\$232,326
Amount of Revenue Generated from Permits	\$1,063,261	\$959,397	\$1,041,663
Number of Contract Registrations Issued	457	471	354
Amount of Revenue Generated from Contract Registrations	\$45,700	\$47,100	\$33,700
Public Safety			
Sheriff's Department			
Number of Sheriff Promotional Test Administered	1	1	1
Number of Promotions from Sheriff's Certified Lists	2	2	0
Total Calls for Services	78,781	47,552	26,963
Number of Traffic Citations Issued	1,222	1,074	956
Number of Criminal Arrests	1,321	240	333
Number of Accident Reports Completed	N/A	93	147
Part 1 Offenses (Major Offenses)	1,014	164	53
Sheriff's Department Auxiliary Hours Worked	3,847	1,607	2,112
DUI Arrests	131	69	71
Number of Prisoners	3,385	3,242	3,084
Prisoner Meal Costs	\$262,472	\$281,542	\$240,853
Motor Vehicle Accidents	292	160	14
Property Damage Accidents	N/A	253	147
Gasoline Costs of Fleet	\$196,196	\$142,309	\$138,825
Number of Full-Time Law Enforcement Employees	57	53	56
Public Works			
Bridges Replaced	2	3	4
Culverts Replaced	15	17	25
Miles of Road Maintained	327	327	327
Number of Bridges	286	286	286
Number of Culverts	1,659	1,659	1,659
Number of Signals	16	16	16
Number of Traffic Signs	6,634	6,634	6,634
Number of Vehicles	124	124	124
Health Department			
Vital Statistics			
Number of Births - Certificates Filed	944	1,029	950
Number of Deaths - Certificates Filed	1,193	1,168	1,043
Number of Births - Certificates Issued	6,253	4,796	3,352
Number of Deaths - Certificates Issued	6,759	5,758	5,190
Burial Permits - Certificates Issued	821	852	750
Dog Warden Services Calls Responded to	3,756	4,609	4,437

Sources: Medina County

n/a: Information not available

2009	2008	2007	2006	2005	2004	2003
64	66	1,261	1,213	1,227	1,196	1,120
\$16,570,505	\$6,381,782	\$6,609,135	\$6,600,773	\$7,310,376	\$5,514,263	\$4,936,595
103,508	123,530	118,331	119,377	194,048	116,054	115,305
23	26	24	24	24	22	21
662,046	733,480	772,773	825,629	715,734	816,224	752,628
AA						
Aa2						
36,140	37,920	39,265	39,770	39,413	39,679	37,439
\$294,970,841	\$293,516,606	\$217,202,402	\$191,824,862	\$184,128,822	\$172,764,398	\$170,068,304
9,047	1,198	9,242	9,370	9,376	9,078	8,788
1,547	2,021	2,434	934	964	1,020	1,030
2,122	2,585	1,285	749	915	1,021	1,020
565	651	240	437	304	225	232
\$111,002,776	\$151,663,502	\$23,640,266	\$24,370,985	\$23,644,753	\$17,786,166	\$16,900,945
2,687	3,236	1,525	1,186	1,219	1,306	1,252
\$200,804	\$201,455	\$302,015	\$234,027	\$225,602	\$211,872	\$202,919
\$702,261	\$902,731	\$1,011,370	\$1,116,212	\$1,149,987	\$1,138,073	\$918,577
419	482	5,770	564	671	673	562
\$37,570	\$42,300	\$32,990	\$28,200	\$33,550	\$33,675	\$28,125
0	0	0	0	2	1	2
0	1	1	1	2	1	2
55,758	62,487	70,532	53,563	66,683	67,872	78,790
1,694	681	1,817	575	1,026	933	795
1,200	454	487	468	269	264	260
179	92	90	2,983	77	89	70
299	650	706	120	1,100	1,050	1,000
3,965	3,950	5,089	3,956	4,228	3,376	4,255
93	90	88	169	80	76	70
3,088	3,892	3,878	3,857	3,857	3,957	3,780
\$242,818	\$339,400	\$338,748	\$354,458	\$247,266	\$257,549	\$277,519
56	545	787	339	3	2	8
179	192	255	90	3	2	8
\$139,337	\$204,699	\$203,953	\$162,783	\$131,890	\$99,839	\$93,204
64	70	74	72	70	69	72
2	5	3	4	N/A	N/A	N/A
19	38	30	28	N/A	N/A	N/A
327	327	327	328	N/A	N/A	N/A
286	286	286	291	N/A	N/A	N/A
1,659	1,659	1,659	850	N/A	N/A	N/A
16	0	0	16	N/A	N/A	N/A
6,634	6,634	6,634	6,607	N/A	N/A	N/A
124	124	124	101	N/A	N/A	N/A
1,244	1,231	1,114	1,229	1,073	1,251	1,135
990	1,028	1,027	968	978	948	975
3,345	3,512	4,792	4,580	7,296	3,997	5,427
5,189	5,562	5,477	5,369	6,221	5,026	6,807
695	728	650	980	645	886	655
4,151	3,586	3,586	1,565	2,291	3,112	1,530

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

	2012	2011	2010	2009
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	23	22	23	23
Real Estate Assessment				
Vehicles	2	2	3	3
Judicial				
County Offices				
Vehicles	3	3	1	1
Public Safety				
County Offices				
Vehicles	8	0	2	2
Probation Services				
Vehicles	0	0	1	1
Sheriff's Grant				
Vehicles	39	44	47	47
Public Works				
County Engineer				
Vehicles	59	57	63	63
Health Services				
Developmental Disabilities				
Vehicles	34	34	33	33
Dog and Kennel				
Vehicles	3	4	3	3
Human Services				
County Offices				
Vehicles	27	27	29	29
Public Assistance				
Vehicles	2	2	4	4
<i>Business-Type Activities</i>				
Sewer District				
Vehicles	70	73	71	71
Water District				
Vehicles	9	9	9	9
Solid Waste				
Vehicles	30	30	25	25

Source: Medina County Auditor

2008	2007	2006	2005	2004	2003
23	23	28	28	26	23
3	3	4	4	4	3
1	1	2	2	2	2
2	2	2	2	2	2
1	1	1	1	1	1
65	65	44	44	55	47
68	68	60	60	60	56
33	33	31	31	28	29
3	3	3	3	3	3
29	29	32	32	34	26
4	4	2	2	2	2
71	71	52	52	52	51
9	9	31	31	31	31
25	25	29	29	29	29

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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 30, 2013