



Mary Taylor, CPA
Auditor of State

MEDINA COUNTY
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Mary Taylor, CPA

Auditor of State

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

Medina County
144 North Broadway
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the County's management in a separate letter dated June 26, 2009.

Compliance and Other Matters

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 26, 2009.

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

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

Mary Taylor, CPA
Auditor of State

June 26, 2009



Mary Taylor, CPA

Auditor of State

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

Medina County
144 North Broadway
Medina, Ohio 44256

To the Board of County Commissioners:

Compliance

We have audited the compliance of Medina County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2008. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Medina County, Ohio complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2008.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we noted a matter involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 26, 2009.

Federal Awards Receipts and Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Medina County, Ohio as of and for the year ended December 31, 2008, and have issued our report thereon dated June 26, 2009. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 26, 2009

MEDINA COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
<i>Passed through the Ohio Department of Development:</i>						
Community Development Block Grants/State's Program	B-C-05-048-1	14.228	92,048		77,765	
	B-F-06-048-1		81,177		125,114	
	B-F-07-048-1		20,606		22,096	
Total Community Development Block Grants/ State's Program			193,831		224,975	
Home Investment Partnership Program	B-C-07-048-2	14.239	98,085		120,239	
Total U.S. Department of Housing and Urban Development			291,916		345,214	
<u>U.S. DEPARTMENT OF JUSTICE</u>						
<i>Passed through the Ohio Department of Youth Services:</i>						
State Criminal Alien Assistance Program	n/a	16.606	22,873		32,799	
Supervised Visitation, Safe Havens For Children	2006-CW-AX-0024	16.527	126,724		129,374	
Juvenile Justice and Delinquency Prevention-Allocation to States	2007-JJ-DA1-0100	16.540	26,666		22,222	
<i>Passed through the Ohio Office of Attorney General:</i>						
Crime Victim Assistance	2006VAGENE014	16.575			701	
	2007VAGENE014		41,173		42,959	
	2008VAGENE014		12,351		12,687	
Total Crime Victim Assistance			53,524		56,347	
<i>Passed through the Ohio Office of Criminal Justice Services:</i>						
Edward Byrne Memorial Justice Assistance Grant Program - Computer Fund	2007-JG-LLE-5255	16.738	9,090		9,090	
Edward Byrne Memorial Justice Assistance Grant Program - Visitation and Safe Exchange	2006-JG-D01-6558		5,542		3,201	
	2007-JG-D01-6471		8,367		12,601	
Edward Byrne Memorial Justice Assistance Grant Program - Drug Task Force Expansion	2006-JG-A01-6443		5,708		632	
	2007-JG-A01-6443		28,379		33,855	
Total Edward Byrne Memorial Justice Assistance Grant Program			57,086		59,379	
Total U.S. Department of Justice			286,873		300,121	
<u>U.S. DEPARTMENT OF LABOR</u>						
<i>Passed through WIA Area 2:</i>						
Workforce Investment Act (WIA) Cluster:						
WIA - Adult Program	Not Available	17.258	315,634		315,634	
WIA - Adult Administration			33,270		33,270	
WIA - Adult Administration			29,698		29,698	
Total WIA - Adult Program			378,602		378,602	
WIA - Youth Employment Project	Not Available	17.259	236,091		236,091	
WIA - Youth Activities			207,031		207,031	
WIA - Youth Administration			18,463		18,463	
Total WIA -Youth Activities			461,585		461,585	
WIA - Dislocated Workers	Not Available	17.260	283,782		283,782	
WIA - Dislocated Workers-Administration			42,475		42,475	
WIA - Dislocated Workers-Incumbent			59,862		59,862	
Total WIA -Dislocated Workers			386,119		386,119	
Total Workforce Investment Act Cluster			1,226,306		1,226,306	
Total U.S. Department of Labor			1,226,306		1,226,306	

MEDINA COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
U.S. DEPARTMENT OF AGRICULTURE						
<i>Passed through the Ohio Department of Education:</i>						
Food Donation	Not Available	10.550		9,444		9,739
Child Nutrition Cluster:						
School Breakfast Program	Not Available	10.553	37,347		28,459	
National School Lunch Program	Not Available	10.555	5,724		5,724	
Total Child Nutrition Cluster			43,071	9,444	34,183	9,739
Total U.S. Department of Agriculture			43,071	9,444	34,183	9,739
U.S. DEPARTMENT OF TRANSPORTATION						
<i>Passed through the Ohio Department of Public Safety:</i>						
Capital Assistance Program for Elderly Persons and Persons with Disabilities	PNP-2052-001-071	20.513	10,248		10,248	
State and Community Highway Safety	HVEO-2008-52-00-00-00238-00	20.600	42,339		38,388	
	HVEO-2009-52-00-00-00240-00		2,757		6,012	
Total State and Community Highway Safety			45,096		44,400	
<i>Passed through Ohio Department of Transportation:</i>						
Highway Planning and Construction	PID 83408	20.205			25,092	
	PID 82498		101,828		127,169	
Total Highway Planning and Construction			101,828		152,261	
Formula Grants for Other Than Urbanized Areas	RPT-0052-025-072	20.509	9,419		780,441	
	RPT-0052-025-081		762,765		88,968	
	RPT-0052-025-082		88,968		88,968	
Total Formula Grants for Other Than Urbanized Areas			861,152		869,409	
Total U.S. Department of Transportation			1,018,324		1,076,318	
U.S. SMALL BUSINESS ADMINISTRATION						
<i>Direct Program:</i>						
Congressional Mandated Award	SBAHQ-08-1-0080	59.000	17,956		48,806	
Total U.S. Small Business Administration			17,956		48,806	
U.S. DEPARTMENT OF EDUCATION						
<i>Passed through the Ohio Department of Education:</i>						
Special Education Cluster:						
Special Education - Preschool Grants	066134-PG-D1-06	84.173	2,957		2,957	
Special Education - Preschool Grants	066134-PG-S1-08P		35,703		16,233	
	066134-PG-S1-09P		3,162		27,443	
Total Special Education - Preschool Grants			41,822		46,633	
Special Education - Grants to States	066134-6B-SF-08P	84.027	55,778		23,064	
	066134-6B-SF-09P		4,835		30,546	
Total Special Education - Grants to States			60,613		53,610	
Total Special Education Cluster			102,435		100,243	
State Grants for Innovative Programs	066134-C2-S1-08P	84.298	274		312	
	066134-C2-S1-09P		13			
Total State Grants for Innovative Programs			287		312	
<i>Passed through the Ohio Department of Health</i>						
Special Education Grants for Infants and Families with Disabilities	52-1-002-1-EG-08	84.181	51,775		41,790	
	52-1-002-1-EG-09		53,746		68,549	
Total Special Education Grants for Infants and Families with Disabilities			105,521		110,339	
Total U.S. Department of Education			208,243		210,894	
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION & REHAB SERVICES						
<i>Passed through the Rehabilitation Services Commission</i>						
Rehabilitation Services-Vocational Rehabilitation Grants to States	Not Available	84.126	28,592		31,732	
Total Office of Assistant Secretary for Special Education & Rehab Services			28,592		31,732	

MEDINA COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
<i>Passed through the Ohio Department of Aging</i>						
Aging Cluster:						
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	Not Available	93.044	83,223 2,841		98,561	
Total Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers			86,064		98,561	
Special Programs for the Aging - Title III, Part C - Nutrition Services	Not Available	93.045	112,001 20,590 81,481		133,285	81,481
Total Special Programs for the Aging - Title III, Part C - Nutrition Services			214,072		214,766	
Nutrition Services Incentive Program	Not Available	93.053	33,710		33,710	
Total Aging Cluster			333,846		347,037	
National Family Caregiver Support	Not Available	93.052			18	
<i>Passed through the Ohio Department of Mental Health:</i>						
Block Grants for Community Mental Health Services	Not Available	93.958	171,160		159,643	
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Social Services Block Grant	Not Available	93.667	127,763		127,763	
State Children's Insurance Program	Not Available	93.767	2,969		2,969	
Medical Assistance Program-TCM	Not Available	93.778	220,974		220,974	
Medical Assistance Program-Waiver Income	Not Available		552,705		552,705	
Medical Assistance Program-Medicaid Administrative Claiming	Not Available		5,923		5,923	
<i>Passed through the Ohio Department of Mental Health:</i>						
Medical Assistance Program	Not Available	93.778	1,247,879		1,261,378	
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medical Assistance Program	Not Available	93.778	123,642		138,688	
Total Medical Assistance Program			2,151,123		2,179,668	
Block Grants for Prevention and Treatment of Substance Abuse	Not Available	93.959	527,271		548,228	
Total U.S. Department of Health and Human Services			3,314,132		3,365,326	
<u>U.S. Corporation for National & Community Service</u>						
<i>Passed through the Ohio Department of Youth Services</i>						
AmeriCorps	JJWC-026-06 JJWC-026-07	94.006	1,824 7,984		7,873	
Total AmeriCorps			9,808		7,873	
Total U.S. Corporation for National & Community Service			9,808		7,873	
Totals			\$6,445,221	\$9,444	\$6,646,773	\$9,739

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

MEDINA COUNTY

NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE FISCAL YEAR ENDED DECEMBER 31, 2008

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) summarizes activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting, except receipts and expenditures of assistance passed through the Workforce Investment Act (WIA) Area 2 which are presented on an accrual basis.

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from Ohio Department of Development and Ohio Department of Mental Health to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash. The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C - CHILD NUTRITION CLUSTER

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

NOTE D - FOOD DONATION PROGRAM

Program regulations do not require the County to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture; however the County has elected to track these contributions which are reported on the Schedule at the fair market value of the commodities received and consumed.

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule. These loans are collateralized by mortgages on the property and by other guarantees. At December 31, 2008, the gross amount of loans outstanding under this program was \$127,952. There are no delinquent amounts due.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

MEDINA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal controls reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal controls reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Supervised Visitation, Safe Havens for Children, CFDA #16.527; Formula Grants for Other Than Urbanized Areas, CFDA # 20.509; Medical Assistance Program, CFDA # 93.778; Block Grants for Prevention and Treatment of Substance Abuse, CFDA # 93.959.
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

MEDINA COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2008

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	Material Weakness: Various GAAP errors and adjustments were noted with respect to the financial statements.	Yes	Finding No Longer Valid.

Medina County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2008



Michael E. Kovack
Medina County Auditor

Prepared by The Medina County Auditor's Office:

Anna Wagar
Director of Financial Reporting

Introductory Section

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2008
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Medina County Auditor

MICHAEL E. KOVACK

June 26, 2009

144 North Broadway St.

Medina, Ohio 44256

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2008. 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 fiscal 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 accountants' 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 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 close of the fiscal 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.

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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 Mental Retardation and 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. After the 2000 Census was completed, the population of the County was 151,095. By 2008, the population had grown to an estimated 171,210. The area is 425 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

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

The County exhibits a moderate balance between residential/agricultural lands and commercial/industrial lands. Currently, approximately 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 2008 operating budget on March 31, 2008. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects:

Medina County has been awarded approximately \$3 million in Federal stimulus funds to enable our public transit department to upgrade its operations. \$2.5 million of these funds will be used to construct a new, 20,000 square foot transit facility and garage on County-owned property in Lafayette Township. The Board of County Commissioners is currently interviewing architectural firms for planning, design, and engineering work for this project.

Medina County has recently been awarded, as a designated grantee, \$1.8 million to implement a Neighborhood Stabilization Program. These funds will be allocated and administered by the County, the City of Brunswick, the City of Medina, the City of Wadsworth, and the Wayne County Metropolitan Housing Authority. The goals of the program are to assist in impeding the decline of residential home values and to stabilize neighborhoods. The key program activity will be the redevelopment of abandoned and foreclosed upon homes and residential properties. Initial activities are scheduled to begin during Summer of 2009.

The Medina County Economic Development Corporation, in conjunction with County officials, has embarked on a business outreach program. The program allows local government leaders to establish or maintain cooperative working relationships with the business community and to become a first point of contact for growing companies. During outreach visits, companies will have the opportunity to discuss issues of concern and to learn more about how government and other organizations work to support them.

Future Projects:

Two previously initiated projects will likely be the focus of future deliberations and planning activities: expansion and renovation of the County Courthouse and final plan and development and construction of a County fiber optic network. The Courthouse project, it is envisioned, will add 30,000-35,000 square feet of new space and will also provide for long-needed renovation of the existing facility. The architectural planning phase has been completed for this project; funding decisions for completion of the architectural design work and facility construction await.

The Medina County Port Authority continues to oversee the financial feasibility of constructing a County fiber ring that would provide public, private, and non-profit organizations with improved technological opportunities. The Port Authority is working with an experienced fiber network development group in an effort to properly plan and design a network that will ultimately be a valuable asset in the retention and creation of County jobs.

Importantly, the Board of County Commissioners will be working diligently to maintain and expand, where practical, much needed social services to the residents of the County during a currently difficult economic period. The Board hopes to use a combination of increased operating efficiencies, organizational collaboration, and additional funding opportunities to ensure that necessary and important service provision continues to those most in need.

Department Focus: The Medina County Auditor's Office

Department Focus. Auditor Michael E. Kovack serves as the Chief Fiscal Officer of Medina County. He is responsible for the custody and disbursement of over \$502,244,834 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 82,302 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 48 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, Mary Taylor, CPA, Auditor of State's Office, has issued an unqualified ("clean") opinion on the Medina County financial statements for year ended December 31, 2008. The Independent Accountants' 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, 2007. This marked the twenty-third 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

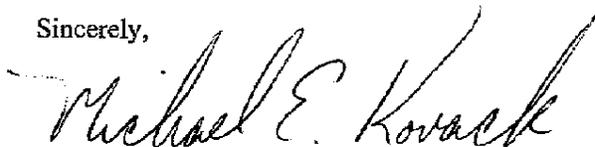
This report would not have been possible without the dedication, determination and high professional standards of Anna Wagar, Director of Financial Reporting. The technical assistance given by Sharon Creswell and Sylvia McQuown was invaluable in the completion of this project.

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

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

Sincerely,



MICHAEL E. KOVACK
Medina County Auditor

Medina County, Ohio
Elected Officials

December 31, 2008

Board of County Commissioners

Patricia G. Geissman, President

Stephen D. Hambley

Sharon S. Ray

Michael Kovack

Auditor

Kathy Fortney

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

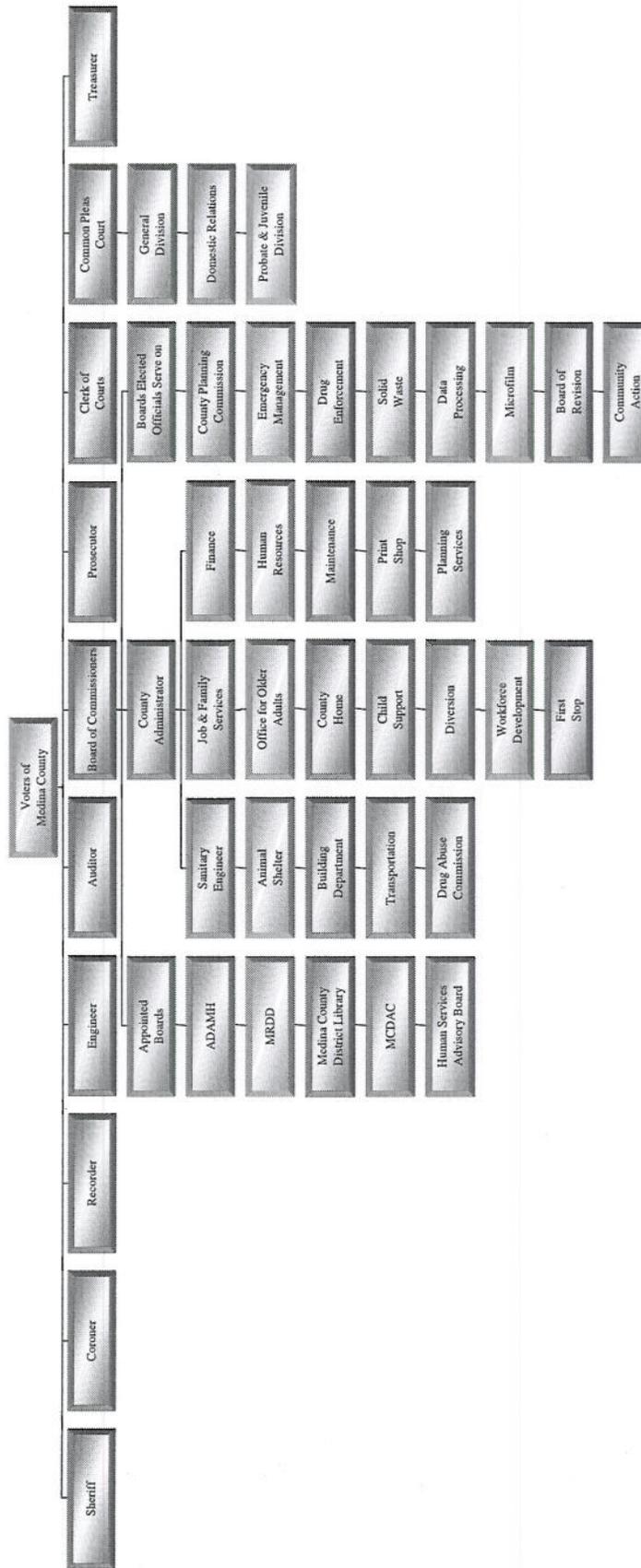
Domestic Relations

Mary Kovack

Probate and Juvenile Court

John Lohn

**Medina County Ohio
Organization Chart
December 31, 2008**



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, 2007

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.



A handwritten signature in black ink, appearing to read "M. L. R. St".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director



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Financial Section



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, Achievement Center and ADAMH Board funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2009, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

101 Central Plaza South / 700 Chase Tower / Canton, OH 44702-1509
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001
www.auditor.state.oh.us

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

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

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 26, 2009

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
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, 2008. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2008 are:

- Total assets decreased by \$6,800,398 from 2007, or 1.53 percent.
- Total net assets decreased by \$2,873,128 over 2007, or .99 percent.
- For governmental activities, general revenues accounted for \$50,162,148 in revenue or 47.46 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$55,530,027 or 52.54 percent of total revenues of \$105,692,175.

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

While this document contains the information about funds used by the County to provide programs and activities for our citizens, the view of the County as a whole looks at all financial transactions and asks the question: "How did we do financially during 2008?" The *Statement of Net Assets* and the *Statement of Activities* answer this question; these statements include all (non-fiduciary) assets and liabilities using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. The changes in net assets are important because it tells the reader whether the financial position of the County as a whole has improved or diminished. To evaluate the overall position of the County, financial information such as changes in the

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

County's tax base, current property tax laws in Ohio restricting revenue growth, and the condition of the County's capital assets will also need to be reviewed.

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

- Assets
- Liabilities
- Net Assets (Assets minus Liabilities)
- Program Revenue and Expenses
- General Revenues
- Net Assets 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 Assets* and the *Statement of Activities*) and governmental funds is reconciled in the financial statements.

Proprietary Funds

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

The County as a Whole

The *Statement of Net Assets* looks at the County as a whole. Table 1 provides a summary of the County's net assets for 2008 compared to 2007.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Assets						
Current and Other Assets	\$87,326,035	\$91,023,680	\$22,071,022	\$24,441,776	\$109,397,057	\$115,465,456
Capital Assets, Net	58,360,295	59,425,505	270,942,941	270,609,730	329,303,236	330,035,235
<i>Total Assets</i>	<u>145,686,330</u>	<u>150,449,185</u>	<u>293,013,963</u>	<u>295,051,506</u>	<u>438,700,293</u>	<u>445,500,691</u>
Liabilities						
Current and Other Liabilities	32,523,800	31,868,303	4,220,830	3,665,815	36,744,630	35,534,118
Long-Term Liabilities:						
Due Within One Year	2,289,484	2,306,700	6,553,646	5,792,262	8,843,130	8,098,962
Due In More Than One Year	10,839,479	13,165,393	96,014,072	99,570,108	106,853,551	112,735,501
<i>Total Liabilities</i>	<u>45,652,763</u>	<u>47,340,396</u>	<u>106,788,548</u>	<u>109,028,185</u>	<u>152,441,311</u>	<u>156,368,581</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	51,800,543	51,385,294	169,265,391	166,041,752	221,065,934	217,427,046
Restricted for:						
Capital Projects	621,699	1,028,721	0	0	621,699	1,028,721
Debt Service	2,892,364	3,773,761	0	0	2,892,364	3,773,761
Achievement Center	15,720,854	16,446,472	0	0	15,720,854	16,446,472
ADAMH Board	3,310,238	3,624,453	0	0	3,310,238	3,624,453
Auto and Gas	6,489,142	6,191,717	0	0	6,489,142	6,191,717
Ditch Maintenance	3,520,673	3,104,589	0	0	3,520,673	3,104,589
Real Estate Assessment	4,393,295	2,961,716	0	0	4,393,295	2,961,716
Shelter Care and Youth Services	976,090	1,269,686	0	0	976,090	1,269,686
Other Purposes	5,068,252	4,447,901	0	0	5,068,252	4,447,901
Unrestricted	5,240,417	8,874,479	16,960,024	19,981,569	22,200,441	28,856,048
<i>Total Net Assets</i>	<u>\$100,033,567</u>	<u>\$103,108,789</u>	<u>\$186,225,415</u>	<u>\$186,023,321</u>	<u>\$286,258,982</u>	<u>\$289,132,110</u>

Total assets decreased by \$6,800,398 from 2007 to 2008. The decrease was primarily due to the decreases in operating grants and contributions and sales tax during 2008.

Total liabilities decreased by \$3,927,270, mainly due to decreases to intergovernmental payables, claims payable and long-term obligations.

Total net assets decreased \$2,873,128 with governmental net assets decreasing by \$3,075,222 and business-type activities increasing by \$202,094 of the amount.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

Table 2 shows the changes in net assets for the year ended December 31, 2008 as compared to 2007.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Revenues						
Program Revenues						
Charges for Services	\$19,438,317	\$17,203,449	\$24,484,181	\$26,008,846	\$43,922,498	\$43,212,295
Operating Grants and Contributions	35,233,292	39,135,018	0	0	35,233,292	39,135,018
Capital Grants and Contributions	858,418	1,469,782	7,364,219	10,018,525	8,222,637	11,488,307
Total Program Revenues	55,530,027	57,808,249	31,848,400	36,027,371	87,378,427	93,835,620
General Revenues						
Property Taxes	23,985,262	25,237,550	0	0	23,985,262	25,237,550
Sales Taxes	9,652,973	9,952,476	0	0	9,652,973	9,952,476
Property Transfer Taxes	1,580,720	823,231	0	0	1,580,720	823,231
Grants and Entitlements	7,018,100	4,363,731	0	0	7,018,100	4,363,731
Interest	3,113,294	5,490,975	582,842	1,524,946	3,696,136	7,015,921
Miscellaneous	4,811,799	5,850,941	1,473,107	550,968	6,284,906	6,401,909
Total General Revenues	50,162,148	51,718,904	2,055,949	2,075,914	52,218,097	53,794,818
Total Revenues	105,692,175	109,527,153	33,904,349	38,103,285	139,596,524	147,630,438
Program Expenses						
General Government:						
Legislative and Executive	14,182,373	14,888,448	0	0	14,182,373	14,888,448
Judicial	8,581,800	9,928,544	0	0	8,581,800	9,928,544
Public Safety	21,997,104	22,294,338	0	0	21,997,104	22,294,338
Public Works	12,611,517	9,420,326	0	0	12,611,517	9,420,326
Health	26,373,938	25,626,600	0	0	26,373,938	25,626,600
Human Services	23,418,045	24,314,954	0	0	23,418,045	24,314,954
Economic Development and Assistance - Primary Government	584,872	635,392	0	0	584,872	635,392
Economic Development and Assistance - External	534,219	532,663	0	0	534,219	532,663
Interest and Fiscal Charges	483,529	592,024	0	0	483,529	592,024
Sewer	0	0	17,969,039	18,133,740	17,969,039	18,133,740
Water	0	0	8,603,404	8,050,540	8,603,404	8,050,540
Solid Waste	0	0	7,129,812	7,359,091	7,129,812	7,359,091
Total Program Expenses	108,767,397	108,233,289	33,702,255	33,543,371	142,469,652	141,776,660
<i>Increase (Decrease) in Net Assets</i>	<i>(3,075,222)</i>	<i>1,293,864</i>	<i>202,094</i>	<i>4,559,914</i>	<i>(2,873,128)</i>	<i>5,853,778</i>
Net Assets, January 1	103,108,789	101,814,925	186,023,321	181,463,407	289,132,110	283,278,332
Net Assets, December 31	\$100,033,567	\$103,108,789	\$186,225,415	\$186,023,321	\$286,258,982	\$289,132,110

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

Governmental Activities

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

Total governmental activities revenue for the County for 2008 was \$105,692,175. Operating grants and contributions of \$35,233,292 accounted for 33.33 percent, property taxes of \$23,985,262 accounted for 22.69 percent and charges for services of \$19,438,317 accounted for 18.39 percent. Sales taxes made up 9.13 percent, while the remaining 16.46 percent consisted of capital grants and contributions, property transfer taxes, grants and entitlements, investments and miscellaneous revenues.

Operating grants and contributions decreased from \$39,135,018 in 2007 to \$35,233,292 in 2008 mostly due to the decrease in State and Federal funding.

Capital grants and contributions decreased from \$1,469,782 in 2007 to \$858,418 in 2008 as a result of fewer funds from the State for the Issue II project.

Grants and entitlements increased from \$4,363,731 in 2007 to \$7,018,100 in 2008 as a result of more State and Federal funds.

Revenues provided by the State and federal governments included \$35,233,292 for operations, \$858,418 for capital improvement or acquisitions and \$7,018,100 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 Mental Retardation Board, and Child Support Enforcement Agency activities during 2008.

Total governmental activities expenses for the County for 2008 were \$108,767,397. Health represents the highest expense at \$26,373,938 or 24.25 percent. Human services expenses at \$23,418,045 or 21.53 percent and public safety expenses at \$21,997,104 or 20.22 percent are the next two largest. These three, being the major County expense categories, cover the Achievement Center, ADAMH Board, Children's Services, Crippled Children, 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 \$49,971,983 in expenses out of \$108,767,397 total expenses for the governmental activities; \$28,112,013 was covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

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

Legislative and executive expenses accounted for \$14,182,373 during 2008. The County saw decreases in contract services work expenses.

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Business-type Activities

Business-type activities revenues for the County for 2008 were \$33,904,349. Charges for services of \$24,484,181 accounted for 72.22 percent, capital grants and contributions of \$7,364,219 accounted for 21.72 percent.

Charges for services had a decrease of \$1,524,665 or 5.86 percent from 2007. Capital grants and contributions decreased \$2,654,306 or 26.49 percent due to fewer State and Federal monies received for various water and sewer projects.

Business-type activities expenses for the County for 2008 were \$33,702,255. Sewer represents the largest share of the expenses at \$17,969,039 or 53.32 percent. Water expenses represent \$8,603,404 or 25.53 percent and solid waste expenses represent \$7,129,812 or 21.15 percent.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2008 as compared to 2007.

Table 3

Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2008	2007	2008	2007
General Government:				
Legislative and Executive	\$14,182,373	\$14,888,448	\$7,946,765	\$9,027,327
Judicial	8,581,800	9,928,544	4,698,599	5,511,496
Public Safety	21,997,104	22,294,338	17,052,319	16,025,003
Public Works	12,611,517	9,420,326	987,169	(1,361,479)
Health	26,373,938	25,626,600	14,352,465	15,061,762
Human Services	23,418,045	24,314,954	7,327,505	5,017,211
Economic Development and Assistance - Primary Government	584,872	635,392	130,606	135,957
Economic Development and Assistance - External	534,219	532,663	258,413	415,739
Interest and Fiscal Charges	483,529	592,024	483,529	592,024
<i>Total</i>	<u>\$108,767,397</u>	<u>\$108,233,289</u>	<u>\$53,237,370</u>	<u>\$50,425,040</u>

Of the County's \$108,767,397 in governmental expenses, \$55,530,027 was covered by program revenues consisting of charges for services, operating grants and contributions and capital grants and contributions. The remaining \$53,237,370 in 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.

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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 \$106,065,374 and expenditures of \$110,365,337.

The most significant fund is the general fund with a year-end fund balance of \$9,123,063, which included an unreserved fund balance of \$8,796,328, compared to annual expenditures of \$41,392,026. While expenditures exceeded revenues by \$731,190.

The Achievement Center revenues of \$17,108,883, 63.96 percent of which are from property taxes, allowed for the operations of a school for the mentally retarded and developmentally disabled. This fund's operating expenditures were \$17,903,323 for 2008.

The ADAMH Board revenues of \$6,909,661, 97.09 percent of which are 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 \$7,239,208 for 2008.

The Public Assistance revenues of \$10,464,382, 98.94 percent of which are from State and Federal grants, allowed for the County to run various programs to help those in need. This fund's operating expenditures were \$12,593,968 for 2008.

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 assets increased by \$202,094 from 2007 to 2008. The increase is attributed to the sewer and water line additions to capital assets.

Long-term liabilities decreased from \$105,362,370 in 2007 to \$102,567,718 in 2008 due to the County incurring less debt in 2008 than in 2007.

Overall revenues in 2008 decreased by \$4,198,936, due mainly to a decrease of \$1,524,665 in charges for services and a decrease of \$2,654,306 in capital grants and contributions.

Total program expenses increased slightly by \$158,884 in total for 2008 over 2007.

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 2008, 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

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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 2008, the County was very conservative about increasing its final budgeted projections. Although the budget commission processed multiple adjustments to both the original estimated revenues and original appropriations, these changes only increased estimated revenues and appropriations by \$225,572 and \$660,962, respectively.

As a result, certain revenue line items had significant increases of actual revenue being brought into the County, as to what was projected. For the General Fund, final budgeted revenues were \$39,706,244 and actual revenue collections were \$41,177,568. The majority of this was due to the receipt of increased charges for services, sales tax and property tax collections. Actual expenditures were \$2,079,162 less than final budgeted appropriations due to the County spending less on contractual services.

Capital Assets and Debt Administration

Capital Assets

Table 4
 Capital Assets
 Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Land	\$3,207,255	\$3,207,255	\$1,001,720	\$1,001,720	\$4,208,975	\$4,208,975
Construction in Progress	92,587	64,695	7,363,473	6,951,769	7,456,060	7,016,464
Buildings	32,306,501	32,366,860	10,974,761	11,313,512	43,281,262	43,680,372
Improvements Other than Buildings	1,677,128	1,301,405	40,791,422	46,159,562	42,468,550	47,460,967
Equipment	3,115,243	3,445,159	916,312	1,224,304	4,031,555	4,669,463
Infrastructure						
Bridges	9,931,129	9,625,904	0	0	9,931,129	9,625,904
Roads	5,774,547	7,319,115	0	0	5,774,547	7,319,115
Culverts	2,219,053	2,054,577	0	0	2,219,053	2,054,577
Signals	36,852	40,535	0	0	36,852	40,535
Water Lines	0	0	98,332,699	94,039,719	98,332,699	94,039,719
Sewer Lines	0	0	111,562,554	109,919,144	111,562,554	109,919,144
Totals	\$58,360,295	\$59,425,505	\$270,942,941	\$270,609,730	\$329,303,236	\$330,035,235

Total capital assets for Medina County as of December 31, 2008 were \$329,303,236, a decrease of \$731,999 from 2007. Additions of \$15,794,833 were offset by \$11,465,269 of depreciation expense and \$5,061,563 in net disposals. For additional information see Note 11 to the basic financial statements.

County Commissioners are committed along with the administration to maintain its capital assets at a condition acceptable to provide the best possible service for all residents.

Construction in progress for business-type activities included \$7,363,473 in various water and sewer projects. During the year, \$1,275,484 in water lines and \$1,274,286 in sewer lines were donated by developers.

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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, 2008, Medina County had total general obligation bonded debt outstanding of \$5,840,240, net of outstanding discount. Outstanding special assessment bonds totaled \$1,405,652. 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	
	2008	2007	2008	2007	2008	2007
General Obligation Bonds	\$5,600,899	\$6,947,768	\$239,341	\$299,053	\$5,840,240	\$7,246,821
Special Assessment Bonds	1,405,652	1,595,940	0	0	1,405,652	1,595,940
OWDA Loans	1,260,911	1,663,521	101,228,280	104,042,200	102,489,191	105,705,721
OPWC Loans	133,863	183,543	209,929	226,723	343,792	410,266
<i>Totals</i>	<u>\$8,401,325</u>	<u>\$10,390,772</u>	<u>\$101,677,550</u>	<u>\$104,567,976</u>	<u>\$110,078,875</u>	<u>\$114,958,748</u>

During the 2008 year, Medina County's long-term debt decreased by \$4,879,873 or 4.24 percent. The governmental activities debt obligations decreased by \$1,989,447 as issues were being paid. Business-type activities saw a decrease of \$2,890,426 in long-term debt due also to issues being paid.

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

The County has loans outstanding to the Ohio Water Development Authority (OWDA). During 2008, \$6,436,275 was retired during the year and the County had \$2,813,734 in proceeds. The outstanding balance at year-end was \$102,489,191. The loan proceeds were used for ongoing water system improvements and for various improvements to the Liverpool Treatment facility. They are being repaid primarily from charges for services from the business-type 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 2008, \$66,474 was retired. The outstanding balance at year-end was \$343,792. 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, 2008 were \$5,600,899 with \$1,346,869 being retired during the year. For the business-type activities general obligation bonds outstanding at December 31, 2008 were \$239,341 with \$59,712 being retired during the year. All bonds are backed by the full faith and credit of the County.

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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 Notes 15 and 17 of the notes to the basic financial statements.

Current Financial Related Activities

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

The unemployment rate for the County is currently 6.7 percent, which increased from a rate of 5.8 percent a year ago. This rate is below the State's average unemployment rate of 7.6 percent and below the national average of 7.1 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2009 year. At the end of the 2008 year, the fund balance in the general fund decreased by \$3,704,383.

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 Assets

December 31, 2008

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$45,216,173	\$17,648,840	\$62,865,013
Cash and Cash Equivalents:			
In Segregated Accounts	12,402	42,433	54,835
With Fiscal Agents	2,969,126	404	2,969,530
Material and Supplies Inventory	682,113	922,168	1,604,281
Accrued Interest Receivable	553,138	0	553,138
Accounts Receivable	322,054	3,425,709	3,747,763
Internal Balances	(31,468)	31,468	0
Intergovernmental Receivable	9,765,565	0	9,765,565
Sales Taxes Receivable	1,453,324	0	1,453,324
Property Taxes Receivable	23,602,274	0	23,602,274
Special Assessments Receivable	2,653,382	0	2,653,382
Loans Receivable	127,952	0	127,952
Nondepreciable Capital Assets	3,299,842	8,365,193	11,665,035
Depreciable Capital Assets, Net	55,060,453	262,577,748	317,638,201
<i>Total Assets</i>	<u>145,686,330</u>	<u>293,013,963</u>	<u>438,700,293</u>
Liabilities			
Accounts Payable	3,399,294	1,402,289	4,801,583
Contracts Payable	700,163	361,464	1,061,627
Accrued Wages and Benefits	1,628,962	242,212	1,871,174
Retainage Payable	0	42,433	42,433
Matured Interest Payable	39,743	404	40,147
Matured Compensated Absences	0	31,865	31,865
Accrued Interest Payable	67,697	1,997,840	2,065,537
Intergovernmental Payable	1,401,213	142,323	1,543,536
Deferred Revenue	23,067,735	0	23,067,735
Claims Payable	2,218,993	0	2,218,993
Long-Term Liabilities:			
Due Within One Year	2,289,484	6,553,646	8,843,130
Due In More Than One Year	10,839,479	96,014,072	106,853,551
<i>Total Liabilities</i>	<u>45,652,763</u>	<u>106,788,548</u>	<u>152,441,311</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	51,800,543	169,265,391	221,065,934
Restricted for:			
Capital Projects	621,699	0	621,699
Debt Service	2,892,364	0	2,892,364
Achievement Center	15,720,854	0	15,720,854
ADAMH Board	3,310,238	0	3,310,238
Auto and Gas	6,489,142	0	6,489,142
Ditch Maintenance	3,520,673	0	3,520,673
Real Estate Assessment	4,393,295	0	4,393,295
Shelter Care and Youth Services	976,090	0	976,090
Other Purposes	5,068,252	0	5,068,252
Unrestricted	5,240,417	16,960,024	22,200,441
<i>Total Net Assets</i>	<u>\$100,033,567</u>	<u>\$186,225,415</u>	<u>\$286,258,982</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2008

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$14,182,373	\$4,885,054	\$1,350,554	\$0
Judicial	8,581,800	1,994,314	1,888,887	0
Public Safety	21,997,104	3,335,441	1,609,344	0
Public Works	12,611,517	3,464,748	7,301,182	858,418
Health	26,373,938	2,389,715	9,631,758	0
Human Services	23,418,045	3,056,609	13,033,931	0
Economic Development and Assistance - Primary Government	584,872	36,630	417,636	0
Economic Development and Assistance - External Government	534,219	275,806	0	0
Interest and Fiscal Charges	483,529	0	0	0
<i>Total Governmental Activities</i>	<u>108,767,397</u>	<u>19,438,317</u>	<u>35,233,292</u>	<u>858,418</u>
Business-Type Activities				
Sewer	17,969,039	11,588,643	0	4,993,197
Water	8,603,404	5,904,231	0	2,371,022
Solid Waste	7,129,812	6,991,307	0	0
<i>Total Business-Type Activities</i>	<u>33,702,255</u>	<u>24,484,181</u>	<u>0</u>	<u>7,364,219</u>
<i>Total</i>	<u>\$142,469,652</u>	<u>\$43,922,498</u>	<u>\$35,233,292</u>	<u>\$8,222,637</u>

General Revenues

Property Taxes Levied for:

General Purposes

Debt Service

Achievement Center

County Home

Drug Enforcement

Sales Taxes Levied for General Purposes

Property Transfer Taxes

Grants and Entitlements not Restricted
to Specific Programs

Interest

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-Type Activities	Total
(\$7,946,765)	\$0	(\$7,946,765)
(4,698,599)	0	(4,698,599)
(17,052,319)	0	(17,052,319)
(987,169)	0	(987,169)
(14,352,465)	0	(14,352,465)
(7,327,505)	0	(7,327,505)
(130,606)	0	(130,606)
(258,413)	0	(258,413)
(483,529)	0	(483,529)
<u>(53,237,370)</u>	<u>0</u>	<u>(53,237,370)</u>
0	(1,387,199)	(1,387,199)
0	(328,151)	(328,151)
0	(138,505)	(138,505)
<u>0</u>	<u>(1,853,855)</u>	<u>(1,853,855)</u>
<u>(53,237,370)</u>	<u>(1,853,855)</u>	<u>(55,091,225)</u>
10,172,530	0	10,172,530
996,553	0	996,553
10,612,384	0	10,612,384
806,357	0	806,357
1,397,438	0	1,397,438
9,652,973	0	9,652,973
1,580,720	0	1,580,720
7,018,100	0	7,018,100
3,113,294	582,842	3,696,136
4,811,799	1,473,107	6,284,906
<u>50,162,148</u>	<u>2,055,949</u>	<u>52,218,097</u>
(3,075,222)	202,094	(2,873,128)
<u>103,108,789</u>	<u>186,023,321</u>	<u>289,132,110</u>
<u>\$100,033,567</u>	<u>\$186,225,415</u>	<u>\$286,258,982</u>

Medina County, Ohio

Balance Sheet

Governmental Funds

December 31, 2008

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$7,090,978	\$12,393,928	\$4,414,710	\$1,665,824	\$18,098,274	\$43,663,714
Cash and Cash Equivalents:						
In Segregated Accounts	3,377	0	0	0	9,025	12,402
With Fiscal Agents	0	2,968,450	0	0	676	2,969,126
Material and Supplies Inventory	83,398	282,828	0	0	315,887	682,113
Accrued Interest Receivable	527,998	0	0	0	25,140	553,138
Accounts Receivable	16,623	100,966	7,179	0	197,286	322,054
Intergovernmental Receivable	3,211,123	1,699,225	319,378	0	4,535,839	9,765,565
Interfund Receivable	970,145	0	13,687	4,907	58,004	1,046,743
Sales Taxes Receivable	1,453,324	0	0	0	0	1,453,324
Property Taxes Receivable	9,991,517	10,693,151	0	0	2,917,606	23,602,274
Special Assessments Receivable	0	0	0	0	2,653,382	2,653,382
Loans Receivable	0	0	0	0	127,952	127,952
<i>Total Assets</i>	<u>\$23,348,483</u>	<u>\$28,138,548</u>	<u>\$4,754,954</u>	<u>\$1,670,731</u>	<u>\$28,939,071</u>	<u>\$86,851,787</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$950,096	\$284,753	\$587,714	\$839,634	\$730,934	\$3,393,131
Contracts Payable	61,000	0	497,834	0	141,329	700,163
Accrued Wages and Benefits	847,328	373,504	12,553	129,637	265,940	1,628,962
Matured Interest Payable	39,067	0	0	0	676	39,743
Interfund Payable	21,882	21,167	21,286	69,592	944,284	1,078,211
Intergovernmental Payable	442,975	197,254	5,951	77,954	677,005	1,401,139
Deferred Revenue	11,863,072	11,581,175	0	0	8,727,631	32,171,878
<i>Total Liabilities</i>	<u>14,225,420</u>	<u>12,457,853</u>	<u>1,125,338</u>	<u>1,116,817</u>	<u>11,487,799</u>	<u>40,413,227</u>
Fund Balances						
Reserved for Encumbrances	198,854	0	435,555	0	1,395,824	2,030,233
Reserved for Unclaimed Monies	127,881	0	0	0	0	127,881
Reserved for Loans Receivable	0	0	0	0	123,239	123,239
Unreserved, Undesignated Reported in:						
General Fund	8,796,328	0	0	0	0	8,796,328
Special Revenue Funds	0	15,680,695	3,194,061	553,914	15,438,600	34,867,270
Debt Service Funds	0	0	0	0	146,988	146,988
Capital Projects Funds	0	0	0	0	346,621	346,621
<i>Total Fund Balances</i>	<u>9,123,063</u>	<u>15,680,695</u>	<u>3,629,616</u>	<u>553,914</u>	<u>17,451,272</u>	<u>46,438,560</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$23,348,483</u>	<u>\$28,138,548</u>	<u>\$4,754,954</u>	<u>\$1,670,731</u>	<u>\$28,939,071</u>	<u>\$86,851,787</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2008*

Total Governmental Funds Balances	\$46,438,560
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Amounts reported for governmental activities in the statement of net assets are different because

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	58,360,295
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Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Delinquent Property Taxes	445,210
Intergovernmental Revenues	6,005,551
Special Assessments	2,653,382

Total	9,104,143
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An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	(672,771)
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In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(67,697)
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	(5,600,899)
Special Assessment Bonds	(1,405,652)
OPWC Loans	(133,863)
OWDA Loans	(1,260,911)
Compensated Absences	(4,727,638)

Total	(13,128,963)
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<i>Net Assets of Governmental Activities</i>	<u><u>\$100,033,567</u></u>
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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, 2008

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$10,118,717	\$10,942,066	\$0	\$0	\$3,177,874	\$24,238,657
Sales Taxes	9,647,205	5,768	0	0	0	9,652,973
Property Transfer Taxes	1,580,720	0	0	0	0	1,580,720
Charges for Services	7,765,573	1,559,771	0	5,157	6,293,682	15,624,183
Licenses and Permits	7,886	0	0	0	0	7,886
Fines and Forfeitures	694,166	0	0	0	84,069	778,235
Intergovernmental	5,009,639	4,549,505	6,708,767	10,353,490	15,764,017	42,385,418
Special Assessments	0	0	0	0	3,308,693	3,308,693
Interest	2,962,015	3,660	0	0	147,619	3,113,294
Rentals	165,340	0	179,648	0	0	344,988
Donations	0	7,596	0	11,520	199,412	218,528
Other	2,709,575	40,517	21,246	94,215	1,946,246	4,811,799
<i>Total Revenues</i>	<u>40,660,836</u>	<u>17,108,883</u>	<u>6,909,661</u>	<u>10,464,382</u>	<u>30,921,612</u>	<u>106,065,374</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	11,018,464	0	0	0	2,782,034	13,800,498
Judicial	6,490,389	0	0	0	2,268,227	8,758,616
Public Safety	17,758,110	0	0	0	4,113,798	21,871,908
Public Works	561,832	0	0	0	10,533,017	11,094,849
Health	736,304	17,903,323	7,239,208	0	326,273	26,205,108
Human Services	3,867,297	0	0	12,593,968	6,571,031	23,032,296
Economic Development and Assistance	112,500	0	0	0	472,372	584,872
Capital Outlay	0	0	0	0	1,686,371	1,686,371
Intergovernmental	847,130	0	0	0	0	847,130
Debt Service:						
Principal Retirement	0	0	0	0	1,992,578	1,992,578
Interest and Fiscal Charges	0	0	0	0	491,111	491,111
<i>Total Expenditures</i>	<u>41,392,026</u>	<u>17,903,323</u>	<u>7,239,208</u>	<u>12,593,968</u>	<u>31,236,812</u>	<u>110,365,337</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(731,190)</u>	<u>(794,440)</u>	<u>(329,547)</u>	<u>(2,129,586)</u>	<u>(315,200)</u>	<u>(4,299,963)</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	36,833	0	0	0	0	36,833
Transfers In	55,774	0	270,529	1,666,956	1,128,315	3,121,574
Transfers Out	(3,065,800)	0	0	0	(55,774)	(3,121,574)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,973,193)</u>	<u>0</u>	<u>270,529</u>	<u>1,666,956</u>	<u>1,072,541</u>	<u>36,833</u>
<i>Net Change in Fund Balances</i>	<u>(3,704,383)</u>	<u>(794,440)</u>	<u>(59,018)</u>	<u>(462,630)</u>	<u>757,341</u>	<u>(4,263,130)</u>
<i>Fund Balances Beginning of Year</i>	<u>12,827,446</u>	<u>16,475,135</u>	<u>3,688,634</u>	<u>1,016,544</u>	<u>16,693,931</u>	<u>50,701,690</u>
<i>Fund Balances End of Year</i>	<u>\$9,123,063</u>	<u>\$15,680,695</u>	<u>\$3,629,616</u>	<u>\$553,914</u>	<u>\$17,451,272</u>	<u>\$46,438,560</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, 2008*

Net Change in Fund Balances - Total Governmental Funds (\$4,263,130)

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

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

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

Capital Assets Additions	2,915,741	
Current Year Depreciation	<u>(3,935,883)</u>	
Total		(1,020,142)

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. (45,068)

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

Delinquent Property Taxes	(253,395)	
Intergovernmental Revenues	505,864	
Charges for Services	(106,735)	
Special Assessments	<u>(518,933)</u>	
Total		(373,199)

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 assets 1,992,578

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

Accrued Interest	17,213	
Bond Discount	(3,131)	
Deferred Charges	<u>(6,500)</u>	
Total		7,582

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. 353,683

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. 272,474

Change in Net Assets of Governmental Activities (\$3,075,222)

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$9,694,711	\$9,750,904	\$10,131,327	\$380,423
Sales Taxes	9,336,692	9,390,810	9,757,184	366,374
Property Transfer Taxes	1,512,598	1,521,365	1,580,720	59,355
Charges for Services	7,443,383	7,486,527	7,778,607	292,080
Licenses and Permits	8,777	8,828	9,172	344
Fines and Forfeitures	680,001	683,943	710,626	26,683
Intergovernmental	4,835,397	4,863,425	5,053,167	189,742
Interest	3,140,417	3,158,619	3,281,850	123,231
Rentals	158,215	159,132	165,340	6,208
Other	2,670,481	2,682,691	2,709,575	26,884
<i>Total Revenues</i>	39,480,672	39,706,244	41,177,568	1,471,324
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,222,588	9,978,517	9,291,754	686,763
Judicial	6,611,457	5,970,317	5,384,929	585,388
Public Safety	14,342,080	14,394,834	14,038,620	356,214
Public Works	422,482	428,161	428,161	0
Health	733,287	743,112	736,304	6,808
Human Services	3,866,365	3,906,040	3,567,048	338,992
Economic Development and Assistance	111,008	112,500	112,500	0
Employee Fringe Benefits	7,707,721	7,811,304	7,706,607	104,697
Intergovernmental	836,189	847,430	847,130	300
<i>Total Expenditures</i>	44,853,177	44,192,215	42,113,053	2,079,162
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(5,372,505)	(4,485,971)	(935,485)	3,550,486
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	36,833	36,833
Transfers In	0	0	55,774	55,774
Transfers Out	(1,803,228)	(3,076,393)	(3,065,800)	10,593
<i>Total Other Financing Sources (Uses)</i>	(1,803,228)	(3,076,393)	(2,973,193)	103,200
<i>Net Change in Fund Balance</i>	(7,175,733)	(7,562,364)	(3,908,678)	3,653,686
<i>Fund Balance Beginning of Year</i>	8,442,742	8,442,742	8,442,742	0
Prior Year Encumbrances Appropriated	1,113,237	1,113,237	1,113,237	0
<i>Fund Balance End of Year</i>	\$2,380,246	\$1,993,615	\$5,647,301	\$3,653,686

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$12,332,293	\$12,332,293	\$10,942,066	(\$1,390,227)
Permissive Sales Tax	6,501	6,501	5,768	(733)
Charges for Services	1,831,472	1,831,472	1,625,009	(206,463)
Intergovernmental	4,261,543	4,261,543	3,781,137	(480,406)
Interest	4,125	4,125	3,660	(465)
Donations	8,561	8,561	7,596	(965)
Other	45,665	45,665	40,517	(5,148)
<i>Total Revenues</i>	18,490,160	18,490,160	16,405,753	(2,084,407)
Expenditures				
Current:				
Health	16,279,754	16,284,427	15,140,049	1,144,378
Employee Fringe Benefits	3,638,141	3,639,237	3,370,662	268,575
<i>Total Expenditures</i>	19,917,895	19,923,664	18,510,711	1,412,953
<i>Net Change in Fund Balance</i>	(1,427,735)	(1,433,504)	(2,104,958)	(671,454)
<i>Fund Balance Beginning of Year</i>	12,932,718	12,932,718	12,932,718	0
Prior Year Encumbrances Appropriated	829,722	829,722	829,722	0
<i>Fund Balance End of Year</i>	\$12,334,705	\$12,328,936	\$11,657,482	(\$671,454)

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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$6,706,881	\$6,809,960	\$6,768,763	(\$41,197)
Rentals	178,006	180,741	179,648	(1,093)
Other	13,938	14,153	14,067	(86)
<i>Total Revenues</i>	<u>6,898,825</u>	<u>7,004,854</u>	<u>6,962,478</u>	<u>(42,376)</u>
Expenditures				
Current:				
Health	8,516,169	8,516,169	8,068,971	447,198
Employee Fringe Benefits	126,977	126,977	111,371	15,606
<i>Total Expenditures</i>	<u>8,643,146</u>	<u>8,643,146</u>	<u>8,180,342</u>	<u>462,804</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(1,744,321)	(1,638,292)	(1,217,864)	420,428
Other Financing Sources				
Transfers In	270,529	270,529	270,529	0
<i>Net Change in Fund Balance</i>	(1,473,792)	(1,367,763)	(947,335)	420,428
<i>Fund Balance Beginning of Year</i>	3,265,248	3,265,248	3,265,248	0
Prior Year Encumbrances Appropriated	1,069,763	1,069,763	1,069,763	0
<i>Fund Balance End of Year</i>	<u>\$2,861,219</u>	<u>\$2,967,248</u>	<u>\$3,387,676</u>	<u>\$420,428</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$15,147,664	\$15,167,096	\$11,091,826	(\$4,075,270)
Donations	16,807	16,829	11,520	(5,309)
Other	137,455	137,631	94,215	(43,416)
<i>Total Revenues</i>	15,301,926	15,321,556	11,197,561	(4,123,995)
Expenditures				
Current:				
Human Services	14,092,479	13,944,544	11,811,093	2,133,451
Employee Fringe Benefits	1,413,728	1,398,700	1,201,220	197,480
<i>Total Expenditures</i>	15,506,207	15,343,244	13,012,313	2,330,931
<i>Excess of Revenues Under Expenditures</i>	(204,281)	(21,688)	(1,814,752)	(1,793,064)
Other Financing Sources (Uses)				
Transfers In	0	0	1,666,956	1,666,956
Transfers Out	0	(170,753)	0	170,753
<i>Total Other Financing Sources (Uses)</i>	0	(170,753)	1,666,956	1,837,709
<i>Net Change in Fund Balance</i>	(204,281)	(192,441)	(147,796)	44,645
<i>Fund Balance Beginning of Year</i>	1,061,908	1,061,908	1,061,908	0
<i>Prior Year Encumbrances Appropriated</i>	176,161	176,161	176,161	0
<i>Fund Balance End of Year</i>	\$1,033,788	\$1,045,628	\$1,090,273	\$44,645

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2008

	Business-Type Activities			Total	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$13,364,262	\$2,934,383	\$1,350,195	\$17,648,840	\$1,552,459
Cash and Cash Equivalents:					
In Segregated Accounts	42,433	0	0	42,433	0
With Fiscal Agents	0	404	0	404	0
Materials and Supplies Inventory	796,466	125,702	0	922,168	0
Accounts Receivable	1,930,818	912,546	582,345	3,425,709	0
Interfund Receivable	31,633	0	0	31,633	0
<i>Total Current Assets</i>	<u>16,165,612</u>	<u>3,973,035</u>	<u>1,932,540</u>	<u>22,071,187</u>	<u>1,552,459</u>
<i>Noncurrent Assets</i>					
Non-Depreciable Capital Assets	2,928,309	4,896,884	540,000	8,365,193	0
Depreciable Capital Assets, Net	150,939,184	102,735,146	8,903,418	262,577,748	0
<i>Total Noncurrent Assets</i>	<u>153,867,493</u>	<u>107,632,030</u>	<u>9,443,418</u>	<u>270,942,941</u>	<u>0</u>
<i>Total Assets</i>	<u>170,033,105</u>	<u>111,605,065</u>	<u>11,375,958</u>	<u>293,014,128</u>	<u>1,552,459</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	796,820	268,633	336,836	1,402,289	6,163
Contracts Payable	74,774	62,738	223,952	361,464	0
Accrued Wages and Benefits	196,466	39,238	6,508	242,212	0
Retainage Payable	42,433	0	0	42,433	0
Interfund Payable	0	165	0	165	0
Matured Interest Payable	0	404	0	404	0
Matured Compensated Absences Payable	31,865	0	0	31,865	0
Accrued Interest Payable	811,949	1,064,883	121,008	1,997,840	0
Intergovernmental Payable	90,512	18,717	33,094	142,323	74
Compensated Absences Payable	201,810	29,367	0	231,177	0
OWDA Loans Payable	3,216,535	2,351,763	677,665	6,245,963	0
OPWC Loans Payable	0	16,794	0	16,794	0
General Obligation Bonds Payable	0	59,712	0	59,712	0
Claims Payable	0	0	0	0	2,218,993
<i>Total Current Liabilities</i>	<u>5,463,164</u>	<u>3,912,414</u>	<u>1,399,063</u>	<u>10,774,641</u>	<u>2,225,230</u>
<i>Long-Term Liabilities</i>					
Compensated Absences Payable (net of current portion)	535,529	123,462	0	658,991	0
OWDA Loans Payable (net of current portion)	43,205,354	48,208,747	3,568,216	94,982,317	0
OPWC Loans Payable (net of current portion)	0	193,135	0	193,135	0
General Obligation Bonds Payable (net of current portion)	0	179,629	0	179,629	0
<i>Total Long-Term Liabilities</i>	<u>43,740,883</u>	<u>48,704,973</u>	<u>3,568,216</u>	<u>96,014,072</u>	<u>0</u>
<i>Total Liabilities</i>	<u>49,204,047</u>	<u>52,617,387</u>	<u>4,967,279</u>	<u>106,788,713</u>	<u>2,225,230</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	107,445,604	56,622,250	5,197,537	169,265,391	0
Unrestricted (Deficit)	13,383,454	2,365,428	1,211,142	16,960,024	(672,771)
<i>Total Net Assets (Deficit)</i>	<u>\$120,829,058</u>	<u>\$58,987,678</u>	<u>\$6,408,679</u>	<u>\$186,225,415</u>	<u>(\$672,771)</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2008*

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	Internal Service
Operating Revenues					
Charges for Services	\$11,575,772	\$5,904,231	\$6,991,307	\$24,471,310	\$9,135,402
Special Assessments	12,871	0	0	12,871	0
Other	471,270	939,030	62,807	1,473,107	3,697
<i>Total Operating Revenues</i>	<u>12,059,913</u>	<u>6,843,261</u>	<u>7,054,114</u>	<u>25,957,288</u>	<u>9,139,099</u>
Operating Expenses					
Personal Services	7,064,491	1,472,885	197,423	8,734,799	30,584
Materials and Supplies	1,294,619	716,387	117,668	2,128,674	0
Contractual Services	3,117,611	1,180,478	6,089,724	10,387,813	721,601
Other Operating Expenses	263,769	338,730	106,725	709,224	81,170
Claims	0	0	0	0	8,108,519
Depreciation	4,631,610	2,530,776	367,000	7,529,386	0
<i>Total Operating Expenses</i>	<u>16,372,100</u>	<u>6,239,256</u>	<u>6,878,540</u>	<u>29,489,896</u>	<u>8,941,874</u>
<i>Operating Income (Loss)</i>	<u>(4,312,187)</u>	<u>604,005</u>	<u>175,574</u>	<u>(3,532,608)</u>	<u>197,225</u>
Non Operating Revenues (Expenses)					
Interest	287,138	235,807	59,897	582,842	75,249
Interest and Fiscal Charges	(1,596,939)	(2,364,148)	(251,272)	(4,212,359)	0
<i>Total Non Operating Revenues (Expenses)</i>	<u>(1,309,801)</u>	<u>(2,128,341)</u>	<u>(191,375)</u>	<u>(3,629,517)</u>	<u>75,249</u>
<i>Income (Loss) Before Contributions</i>	<u>(5,621,988)</u>	<u>(1,524,336)</u>	<u>(15,801)</u>	<u>(7,162,125)</u>	<u>272,474</u>
Capital Contributions	4,993,197	2,371,022	0	7,364,219	0
<i>Change in Net Assets</i>	<u>(628,791)</u>	<u>846,686</u>	<u>(15,801)</u>	<u>202,094</u>	<u>272,474</u>
<i>Net Assets (Deficit) Beginning of Year</i>	<u>121,457,849</u>	<u>58,140,992</u>	<u>6,424,480</u>	<u>186,023,321</u>	<u>(945,245)</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$120,829,058</u>	<u>\$58,987,678</u>	<u>\$6,408,679</u>	<u>\$186,225,415</u>	<u>(\$672,771)</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008

	Business-Type Activities				Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$11,549,306	\$5,818,137	\$6,968,879	\$24,336,322	\$0
Cash Received from Interfund Services Provided	0	0	0	0	9,135,406
Other Cash Receipts	472,453	944,490	62,807	1,479,750	3,697
Cash Payments to Suppliers for Goods and Services	(4,383,348)	(1,777,305)	(6,112,317)	(12,272,970)	(719,683)
Cash Paid to Employees	(6,699,121)	(1,416,423)	(231,108)	(8,346,652)	(30,584)
Cash Paid for Claims	0	0	0	0	(8,859,655)
Other Operating Cash Payments	(263,769)	(338,730)	(106,725)	(709,224)	(81,170)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>675,521</u>	<u>3,230,169</u>	<u>581,536</u>	<u>4,487,226</u>	<u>(551,989)</u>
Cash Flows from Capital and Related Financing Activities					
Payments for Capital Acquisition	(2,196,291)	(3,110,515)	(6,021)	(5,312,827)	0
Proceeds from OWDA	1,293,654	1,520,080	0	2,813,734	0
Adjustments to OWDA Loans	(32,749)	438,760	0	406,011	0
Principal Paid on General Obligation Bonds	0	(59,712)	0	(59,712)	0
Interest Paid on General Obligation Bonds	0	(1,243)	0	(1,243)	0
Principal Paid on OWDA Loans	(3,070,446)	(2,322,590)	(640,629)	(6,033,665)	0
Interest Paid on OWDA Loans	(1,654,989)	(2,182,115)	(269,530)	(4,106,634)	0
Principal Paid on OPWC Loans	0	(16,794)	0	(16,794)	0
Receipts from Tap-in Fees	3,718,911	1,095,538	0	4,814,449	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,941,910)</u>	<u>(4,638,591)</u>	<u>(916,180)</u>	<u>(7,496,681)</u>	<u>0</u>
Cash Flows from Investing Activities					
Interest on Investments	287,138	235,807	59,897	582,842	75,249
Decrease in Cash and Cash Equivalents	(979,251)	(1,172,615)	(274,747)	(2,426,613)	(476,740)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>14,385,946</u>	<u>4,107,402</u>	<u>1,624,942</u>	<u>20,118,290</u>	<u>2,029,199</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$13,406,695</u>	<u>\$2,934,787</u>	<u>\$1,350,195</u>	<u>\$17,691,677</u>	<u>\$1,552,459</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2008

	Business-Type Activities				Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used for) Operating Activities					
Operating Income (Loss)	(\$4,312,187)	\$604,005	\$175,574	(\$3,532,608)	\$197,225
<i>Adjustments:</i>					
Depreciation	4,631,610	2,530,776	367,000	7,529,386	0
(Increase) Decrease in Assets:					
Accounts Receivable	(19,423)	(74,142)	(22,591)	(116,156)	0
Interfund Receivable	(31,633)	19,923	0	(11,710)	0
Materials and Supplies Inventory	(54,239)	126,643	0	72,404	0
Increase (Decrease) in Liabilities:					
Accounts Payable	507,774	176,424	100,362	784,560	1,918
Contracts Payable	(113,869)	(62,803)	(51,121)	(227,793)	0
Retainage Payable	11,609	(27,074)	0	(15,465)	0
Matured Compensated Absences	31,865	0	0	31,865	0
Compensated Absences Payable	103,459	10,535	(18,218)	95,776	0
Accrued Wages	(21,115)	478	307	(20,330)	0
Intergovernmental Payable	(58,330)	(74,199)	30,223	(102,306)	4
Claims Payable	0	0	0	0	(751,136)
Interfund Payable	0	(397)	0	(397)	0
<i>Total Adjustments</i>	4,987,708	2,626,164	405,962	8,019,834	(749,214)
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$675,521	\$3,230,169	\$581,536	\$4,487,226	(\$551,989)

Noncash Activities:

The Medina County Sewer District received donated capital assets from developers in the amount of \$1,274,286 and the Medina County Water District received donated capital assets from developers in the amount of \$1,275,484.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2008

Assets	
Equity in Pooled Cash and Cash Equivalents	\$24,240,370
Cash and Cash Equivalents in Segregated Accounts	3,198,785
Cash and Cash Equivalents with Fiscal Agents	175
Receivables:	
Property Taxes Receivable	223,036,640
Accrued Interest Receivable	41,187
Special Assessments Receivable	10,180,934
Intergovernmental Receivable	8,868,692
	<hr/>
<i>Total Assets</i>	<u><u>\$269,566,783</u></u>
Liabilities	
Intergovernmental Payable	\$9,346,952
Deposits Held and Due to Others	21,226
Payroll Withholdings	164,201
Undistributed Assets	260,034,404
	<hr/>
<i>Total Liabilities</i>	<u><u>\$269,566,783</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, 2008

Note 1 - Reporting Entity

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

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

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

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

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

- Medina County Emergency Management Agency
- Northeast Ohio Areawide Coordinating Agency (NOACA)
- Medina County Family First Council
- Lorain Medina Community Based Correctional Facility Judicial Corrections Board
- North East Ohio Network (NEON)
- County Risk Sharing Authority, Inc. (CORSA)
- Medina County Library District
- Medina County Park District
- Medina Metropolitan Housing Authority (MMHA)
- County Commissioners Association of Ohio (CCAO)

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, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

B. Fund Accounting

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

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

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

Achievement Center Special Revenue Fund The achievement center special revenue fund accounts for the operation of a school for the mentally challenged and developmentally disabled. Revenue sources are a County-wide property tax levy, Federal and State grants, and subsidies from the Ohio Department of Education and the Ohio Department of Mental Retardation and Developmental Disabilities.

ADAMH Board Special Revenue Fund The ADAMH board special revenue fund accounts for Federal and State grants and transfers from the general fund that are expended by the Alcohol, Drug and Mental Health Board, primarily to pay the costs of contracts with local mental health agencies that provide services to the public at large.

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

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

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

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

Medina County Sewer District Fund 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

C. Measurement Focus

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

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

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

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and the statements presented for the proprietary funds and fiduciary funds are prepared using the accrual basis of accounting. Governmental

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2008, but which were levied to finance year 2009 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

E. Budgetary Data

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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.

F. Cash and Investments

To improve cash management, cash received by the County is pooled. Cash balances, except cash held by a fiscal or escrow 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.

During 2008, investments were limited to Federal Farm Credit Bank Notes, Federal Home Loan Bank Notes, Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes, Commercial Paper and STAROhio.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2008.

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 2008 amounted to \$2,962,015 which includes \$2,463,746 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.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2008, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of the purchase and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. 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 assets but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and 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 cash. 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, 2008

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

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

J. 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 assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

K. Compensated Absences

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

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

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.

L. Accrued Liabilities and Long-Term Obligations

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds and long-term loans are recognized as a liability on the governmental fund financial statements when due.

M. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Net assets restricted for other purposes include resources restricted for child support enforcement, computer operations, drug enforcement, prisoner housing, and transportation improvement operations.

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

N. Fund Balance Reserves

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

O. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are for county sewer, county water, solid waste recycling and self-insurance programs. Operating expenses are necessary costs 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.

P. 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Q. Bond Discount/Issuance Cost

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

R. Extraordinary and Special Items

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

S. Estimates

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

Note 3 – Changes in Accounting Principles

For 2008, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, “Accounting and Financial Reporting for Pollution Remediation Obligations”. GASB Statement No. 49 addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effect of existing pollution by participating in pollution remediation activities such as site assessments and cleanups. The implementation of this Statement did not result in any changes to the County’s financial statements.

Note 4 - Compliance and Accountability

A. Legal Compliance

Contrary to Section 5705.41B, Ohio Revised Code, the self insurance proprietary fund had expenditures plus encumbrances in excess of final appropriations in the amount of \$75,500.

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Special Revenue Funds	
Community Oriented Policing Services	\$5,600
Community Housing Improvement	44,042
Community Development Block Grant	30,643
Court House Security	24,419
Ohio Criminal Justice Service	55,275
Office of Older Adults	50,875
Safe Communities	3,251
Title VI-D	19,043
Transportation Program	210,959
Workforce Development	42,803
Debt Service Fund	
Special Assessment Bond Retirement	179,745
Capital Projects Fund	
County Capital Improvements	157,404

These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2010.

B. Fund Deficits

The following funds had a deficit fund balance or deficit net assets as of December 31, 2008:

<i>Special Revenue Funds</i>	
Children's Services	\$252,976
Community Development Block Grant	95,195
Community Housing Improvement	44,042
Community Oriented Policing Services	5,600
Courthouse Security	25,295
Crippled Children	1,528
Ohio Criminal Justice Service	193,889
Safe Communities	3,251
Title VI-D	18,063
Transportation Program	241,405
Workforce Development	137,660
<i>Debt Service Fund</i>	
Special Assessment Bond Retirement	179,745
<i>Capital Projects Fund</i>	
County Capital Improvements	190,981
<i>Proprietary Fund</i>	
Self Insurance	672,771

The deficits in the special revenue funds, debt service fund, capital projects fund, and the proprietary fund 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.

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Note 5 - Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance/net assets on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The 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 a reservation of fund balance (GAAP).
4. Investments are reported at fair value (GAAP) rather than cost (budget).
5. Unreported cash represents amounts received but not included on the budgetary statement, but reported on the operating statement prepared using GAAP.

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

	General	Achievement Center	ADAMH Board	Public Assistance
GAAP Basis	(\$3,704,383)	(\$794,440)	(\$59,018)	(\$462,630)
Net Adjustment for Revenue Accruals	540,442	(703,130)	52,817	733,179
Fair Value Investments - Beginning of Year	370,555	0	0	0
Fair Value Investments - End of Year	(394,265)	0	0	0
Net Adjustment for Expenditure Accruals	498,976	(4,270)	82,135	118,065
Encumbrances	(1,220,003)	(603,118)	(1,023,269)	(536,410)
Budget Basis	<u>(\$3,908,678)</u>	<u>(\$2,104,958)</u>	<u>(\$947,335)</u>	<u>(\$147,796)</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

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deposited with the Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

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

1. United States Treasury Bills, Bonds, Notes, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to payment of principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase.

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10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.
12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party. At year end, \$32,050,920 of the County's bank balance of \$32,350,920 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the Federal Deposit Insurance Corporation.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

At December 31, 2008, the County's Achievement Center Special Revenue Fund had a cash balance of \$2,968,450 with NEON, a jointly governed organization (See Note 22). 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, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

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Investments

Investments are reported at fair value. As of December 31, 2008, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Federal Farm Credit Bank Notes	\$2,174,897	June 6, 2011
Federal Home Loan Bank Notes	5,018,131	170 Days - Average
Federal National Mortgage Association Notes	7,062,691	June 4, 2009
Federal Home Loan Mortgage Corporation Notes	4,001,138	2.9 Years - Average
Commercial Paper	5,993,191	142 Days - Average
STAROhio	61,946	57.7 Days - Average
Total	<u><u>\$24,311,994</u></u>	

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 Federal Farm Credit Bank Notes, the Federal Home Loan Bank Notes, the Federal National Mortgage Association Notes, the Federal Home Loan Mortgage Corporation Notes and Commercial Paper are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agent, but not in the County's name. 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, the Federal Home Loan Bank Notes, the Federal National Mortgage Association Notes and the Federal Home Loan Mortgage Corporation Notes carry a rating of AAA by Standard & Poor's. The Commercial Paper carries a rating of P-1 by Moody's. STAROhio carries a rating of AAAM by Standard & Poor's. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. 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 as of December 31, 2008:

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For the Year Ended December 31, 2008

Investment	Percentage of Investments
Federal Farm Credit Bank Notes	8.95%
Federal Home Loan Bank Notes	20.64%
Federal National Mortgage Association Notes	29.05%
Federal Home Loan Mortgage Corporation Notes	16.46%
Commercial Paper	24.65%
STAROhio	0.25%

Note 7 - Property Taxes

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2008 for real and public property property taxes represents collections of 2007 taxes. Property tax payments received during 2008 for tangible personal property (other than public utility property) are for 2008 taxes.

2008 real property taxes are levied after October 1, 2008, on the assessed value as of January 1, 2008, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2008 real property taxes are collected in and intended to finance 2009.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed as 35 percent of true value. 2008 public utility property taxes which became a lien December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes.

2008 tangible personal property taxes are levied after October 1, 2007, on the value as of December 31, 2007. Collections are made in 2008. Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2008 is 6.25 percent. This will be reduced to zero for 2009. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2008, was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$3,867,182,430
Other Real Estate	706,404,310
Tangible Personal Property	
Public Utility	83,953,130
General	7,522,140
Total Valuation	\$4,665,062,010

Medina County, Ohio
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The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes and public utility taxes which are measurable as of December 31, 2008 and for which there is an enforceable legal claim. In the General Fund, Achievement Center, County Home Donations, Drug Enforcement and the General Obligation Bond Retirement Funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2008 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

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 State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The 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 agency fund. A receivable is recognized at year end for amounts that will be received from sales which occurred during 2008.

Note 9 – Receivables

Receivables at December 31, 2008, consisted of property taxes, sales taxes, interest, 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 \$2,114,209 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$265,436.

Medina County, Ohio
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A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	
ADAMH Grants and Subsidies	\$319,378
Local Government	1,651,722
Achievement Center Receivable	811,201
Workforce Development Grants and Subsidies	288,499
Ohio Criminal Juvenile Detention Grants and Subsidies	212,651
Bulletproof Vest Grant and Subsidies	5,600
Achievement Center Grants and Subsidies	811,201
Permissive Tax	774,312
Office for Older Adults Grants and Subsidies	41,001
Inmate Housing	24,950
Municipal Fine Distribution	124,507
FEMA Grants and Subsidies	50,433
CDBG Grants and Subsidies	88,308
Revolving Loan	42,439
Ohio Criminal Justice Services Grants and Subsidies	53,730
Safe Communities Grants and Subsidies	3,255
Drug Enforcement Grants and Subsidies	5,476
Civil Division	498,949
Motor Vehicle License Registration	1,972,408
Cents Per Gallon	430,739
Gasoline Tax	1,270,823
Victim Assistance Grants and Subsidies	336
Community Safety Awareness Grants and Subsidies	6,298
Transportation Program Grants and Subsidies	32,454
Other	244,895
	<u>244,895</u>
<i>Total Governmental Activities</i>	<u>\$9,765,565</u>

Loans expected to be collected in more than one year amount to \$123,239 in the revolving loan special revenue fund.

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

Note 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 2008 due to the installation of an automated system.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2008, was as follows:

	Balance 12/31/07	Additions	Deletions	Balance 12/31/08
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$3,207,255	\$0	\$0	\$3,207,255
Construction in Progress	64,695	92,587	(64,695)	92,587
Total Capital Assets not being depreciated	3,271,950	92,587	(64,695)	3,299,842
Capital Assets being depreciated:				
Buildings	46,292,737	872,622	0	47,165,359
Improvements Other Than Buildings	2,020,079	450,610	0	2,470,689
Equipment	12,931,208	760,684	(644,203)	13,047,689
Infrastructure:				
Bridges	12,987,809	548,539	0	13,536,348
Roads	35,328,183	0	0	35,328,183
Culverts	2,435,202	255,394	(71,067)	2,619,529
Signals	315,370	0	0	315,370
Total Capital Assets being depreciated	112,310,588	2,887,849	(715,270)	114,483,167
Accumulated Depreciation:				
Buildings	(13,925,877)	(932,981)	0	(14,858,858)
Improvements Other Than Buildings	(718,674)	(74,887)	0	(793,561)
Equipment	(9,486,049)	(1,071,310)	624,913	(9,932,446)
Infrastructure:				
Bridges	(3,361,905)	(259,754)	16,440	(3,605,219)
Roads	(28,009,068)	(1,544,568)	0	(29,553,636)
Culverts	(380,625)	(48,700)	28,849	(400,476)
Signals	(274,835)	(3,683)	0	(278,518)
Total Accumulated Depreciation	(56,157,033)	(3,935,883) *	670,202	(59,422,714)
Capital Assets being depreciated, net	56,153,555	(1,048,034)	(45,068)	55,060,453
Governmental Activities Capital Assets, Net	\$59,425,505	(\$955,447)	(\$109,763)	\$58,360,295

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$579,167
Judicial	33,292
Public Safety	245,990
Public Works	2,265,866
Health	469,793
Human Services	341,775
Total	<u>\$3,935,883</u>

Medina County, Ohio
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	Balance 12/31/07	Additions	Deletions	Balance 12/31/08
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	6,951,769	5,363,504	(4,951,800)	7,363,473
Total Capital Assets not being depreciated	7,953,489	5,363,504	(4,951,800)	8,365,193
Capital Assets being depreciated:				
Buildings	17,518,936	0	0	17,518,936
Improvements Other Than Buildings	108,271,093	6,021	0	108,277,114
Equipment	5,455,774	16,474	(14,604)	5,457,644
Infrastructure:				
Water Lines	101,104,210	4,912,708	0	106,016,918
Sewer Lines	125,111,539	2,515,690	0	127,627,229
Total Capital Assets being depreciated	357,461,552	7,450,893	(14,604)	364,897,841
Accumulated Depreciation:				
Buildings	(6,205,424)	(338,751)	0	(6,544,175)
Improvements Other Than Buildings	(62,111,531)	(5,374,171)	0	(67,485,702)
Equipment	(4,231,470)	(324,466)	14,604	(4,541,332)
Infrastructure:				
Water Lines	(7,064,491)	(619,728)	0	(7,684,219)
Sewer Lines	(15,192,395)	(872,270)	0	(16,064,665)
Total Accumulated Depreciation	(94,805,311)	(7,529,386)	14,604	(102,320,093)
Capital Assets being depreciated, net	262,656,241	(78,493)	0	262,577,748
Business-Type Activities Capital Assets, Net	\$270,609,730	\$5,285,011	(\$4,951,800)	\$270,942,941

Note 12 – Defined Benefit Pension Plans

A. 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 the traditional pension plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio

Medina County, Ohio
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Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in state and local classifications contributed 10.0% of covered payroll and public safety and law enforcement members contributed 10.1%.

The County's contribution rate for 2008 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.40 percent of covered payroll. A portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the post-employment health care plan. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2008, 2007, and 2006 were \$3,850,482, \$4,459,785 and \$4,703,238 respectively; 96.93 percent has been contributed for 2008 and 100 percent for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$164,308 made by the County and \$117,363 made by the plan members.

B. State Teachers Retirement System

Plan Description – Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. 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 the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 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 contributions and earned interest matched by STRS Ohio funds, times 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 Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits.

Medina County, Ohio
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Funding Policy – For the fiscal year ended June 30, 2008, 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. For fiscal year 2007, the portion used to fund pension obligations was also 13 percent. 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. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2008, 2007, and 2006 were \$153,853, \$151,981 and \$149,969, respectively; 68.44 percent has been contributed for 2008 and 100 percent for years 2007 and 2006. There were no contributions to member-directed plans in 2008.

Note 13 – Postemployment Benefits

A. Ohio Public Employees Retirement System

Plan Description – OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten 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 require, 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 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 administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2008, local government employers contributed 14.0 percent of covered payroll (17.40 percent for public safety and law enforcement). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. For 2008, the amount of the employer contributions which was allocated to fund post-employment health care was 7.00 percent of covered payroll.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$3,693,974, \$2,836,638 and \$2,232,043 respectively; 97.19 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

Plan Description – Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan to eligible retirees who participated in the defined benefit or the combined pension plans and their eligible family members. Coverage includes hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligation to contribute are established by the STRS Ohio based on authority granted by State statute.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio.

STRS Ohio issues a financial report that includes financial information for the health care plan. Interested parties can view the most recent report at www.strsoh.org or obtain a copy by calling (888) 227-7877.

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2008, 2007 and 2006. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$11,835, \$11,691 and \$11,536 respectively; 68.44 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

Note 14 - Risk Management

A. 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 2008, the County contracted with County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 23), for liability, property and crime insurance. Medical/professional liability for the County Home, the County Jail and the Juvenile Detention Center is covered by CORSA. Coverage provided by CORSA is as follows:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

B. Workers' Compensation

For 2008, the County participated in the County Commissioners Association of Ohio (CCAO) for the Ohio Workers' Compensation Group Rating Plan (the Plan), an insurance purchasing pool, (See Note 25). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan.

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

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

Medina County, Ohio
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For the Year Ended December 31, 2008

C. 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 2008, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$196 to \$286 for single coverage, from \$407 to \$601 for single plus one coverage, and from \$690 to \$1,002 for family coverage. Employee contributions ranged from \$10 to \$32 for single coverage, from \$21 to \$67 for single plus one coverage, and from \$36 to \$111 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$8,149,530.

The liability for unpaid claims costs of \$2,218,993 reported in the fund at December 31, 2008, 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 2007 and 2008 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2007	\$2,727,529	8,486,518	8,243,918	\$2,970,129
2008	2,970,129	8,108,519	8,859,655	2,218,993

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 - Contractual Commitments

As of December 31, 2008, the County had contractual commitments for the following projects:

Project	Contractual Commitment	Expended	Balance 12/31/2008
Tuckpointing Prosecutors & Old Court House	\$20,514	\$0	\$20,514
Professional Building Compressor	13,498	12,335	1,163
Treasurers Office Remodeling	18,045	3,100	14,945
Administrative Building Window Replacement	111,225	90,238	20,987
Professional Building South Roof Top HVAC	22,881	0	22,881
County Home BCU Installation	8,870	4,000	4,870
Old Court House X-Ray	7,229	0	7,229
Medina County Water District	4,326,187	1,505,360	2,820,827
Medina County Sewer District	1,926,000	1,600,700	325,300
Total	<u>\$6,454,449</u>	<u>\$3,215,733</u>	<u>\$3,238,716</u>

Medina County, Ohio
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Note 17 - Long-Term Obligations

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

	Original Issue Date	Interest Rate		Original Issue Amount	Date of Maturity
Business-Type Activities:					
General Obligation Bonds					
<i>Medina County Water District:</i>					
S.D. Improvements, Series 1990	1990	7.40	%	\$375,000	2010
S.D. Improvements, Pearl/Norwalk	1995	5.94		789,522	2013
OWDA Loans					
<i>Medina County Water District:</i>					
Chippewa Ext. and S-1	1988	7.65		813,025	2013
East Smith	1989	7.73		206,446	2009
Forest Drive	1989	8.40		67,178	2009
Route 162 Water Tower/Avon Lake	1996	5.85		2,731,477	2021
Route 162 Waterline	1996	6.58		621,460	2016
River Styx	1996	6.64		156,174	2016
Station, River, Grafton Roads	1996	5.90		1,973,583	2016
Ryan, Avon, Marks Roads	1997	7.38		997,293	2017
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 (3234)	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
St. Rte. 57 & 162 Waterline Relocation	2005	3.98		362,405	2010
Water Meters and Meter Shop	2006	4.56		985,580	2026
Hinckley Township Storage and Water Tank	2005	4.00		3,430,218	2027
Granger and Medina Townships Waterline	2005	4.00		3,094,325	2027
Hinckley Township Waterline and Ledge Road Pump	2005	3.75		3,152,293	2027
WTP Design	2005	4.90		483,173	2010
Chatham Township Waterlines	2005	3.79		3,707,616	2027
Plum Creek Waterline	2006	4.00		849,043	2028
Hinckley Waterline Phase 3	2006	3.82		4,637,476	2028
Westfield Center Water System Purchase	2007	3.62		834,993	2028
Westfield Center Water Plant Improvments	2008	4.21		4,326,187	2035
<i>Medina County Sewer District:</i>					
RRSD#390354	1972	6.25		873,171	2011
RRSD#390657	1977	5.25		2,720,924	2016

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	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>	<u>Date of Maturity</u>
Business-Type Activities (continued):				
OWDA Loans				
<i>Medina County Sewer District (continued):</i>				
East Smith	1989	7.73 %	\$54,855	2009
Chippewa	1991	5.00	1,335,333	2010
Hamilton Road	1993	5.20	1,131,017	2013
Chippewa	1993	5.00	2,600,613	2013
Brunswick Gardens	1993	7.54	487,832	2013
Hinckley Wastewater Treatment	1997	3.68	9,062,842	2016
Hamilton	1997	4.16	724,553	2016
Marks Sewer	1997	4.35	1,400,823	2016
Brunswick Rehab	1997	4.16	1,038,847	2016
Medina City Rehab	2001	3.02	1,844,522	2020
Plum Creek	2002	3.64	344,522	2022
Liverpool Treatment	2003	3.56	36,975,879	2022
Route 252 Sewer	2003	3.95	587,464	2022
Reservoir Sewer Replacement	2004	3.81	1,215,095	2025
Sewer Replacement	2006	4.16	364,250	2010
Valley City Sanitary Pump Station Replacement	2005	4.10	1,407,799	2026
Boston Road Sanitary Sewer	2003	3.20	208,264	2009
Sanitary Sewer Replacement	2005	4.00	373,531	2010
Pumper Station Improvements	2005	3.75	380,122	2016
Brunswick Sanitary Sewer Replacement	2006	4.09	1,293,032	2016
Sanitary Sewer Replacement	2007	4.11	1,932,818	2029
<i>Solid Waste District:</i>				
Central Processing Facility	2002	5.70	7,833,046	2014
OPWC Loan				
<i>Medina County Water District:</i>				
Water Loop	2001	0.00	335,885	2021
Governmental Activities:				
General Obligation Bonds				
County Facilities Improvements	1996	Variable	2,500,000	2014
Prosecutor's Renovations	1999	Variable	500,000	2009
Department of Human Services	1999	Variable	3,000,000	2024
Engineering Center	2000	Variable	1,350,000	2010
Health District	2000	Variable	2,300,000	2009
Adult Jail Facility Refunding Bonds	2002	2.68	3,850,000	2017
Various Improvement Bonds	2002	2.68	1,125,000	2017
OPWC Loans				
Guilford Road Bridge Replacement	1997	0.00	91,758	2017
Medina Line, Hamilton and Greenwich Roads	2005	0.00	165,195	2009
Ryan Road Bridge Replacement	2006	0.00	120,530	2015
OWDA Loans				
County Home Sewer	1995	3.54	122,581	2014
Fair Board Water	2002	4.65	192,144	2011

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities (continued):				
Special Assessment Bonds with Governmental Commitment				
County Improvements	1988	7.25 %	\$825,000	2008
Sewer Improvements, Series 1990	1990	7.40	100,000	2010
Sewer Improvements, Series 1992	1992	5.90	125,000	2012
State Route 18	1994	6.30	2,100,000	2013
Deferred Assessments	1995	5.94	177,262	2013
Water Improvements #5	2000	Variable	650,000	2019
Gateway Drive	2003	Variable	415,000	2023
OWDA Loans Paid from Special Assessments				
Rustic Hills Portion	1988	7.73	664,777	2008
State Route 18 Water	1994	7.14	751,939	2014
State Route 18 Sewer	1994	5.20	1,917,178	2014
Harrisville Water	1997	6.36	578,146	2009
Harrisville Sewer	1997	6.36	870,045	2009
East Smith Sewer	1989	7.73	86,303	2009
Forest Drive	1989	8.40	174,580	2009

A schedule of changes in bonds and other long-term obligations of the County during 2008 follows:

	Balance December 31, 2007	Adjustments to OWDA Loans	Additions	Reductions	Balance December 31, 2008	Amount Due in One Year
Business-Type Activities:						
General Obligation Bonds						
<i>Medina County Water District:</i>						
S.D. Improvements, Series 1990	\$59,208	\$0	\$0	\$19,737	\$39,471	\$19,737
S.D. Improvements, Pearl/Norwalk	239,845	0	0	39,975	199,870	39,975
<i>Total General Obligation Bonds</i>	<u>299,053</u>	<u>0</u>	<u>0</u>	<u>59,712</u>	<u>239,341</u>	<u>59,712</u>
OWDA Loans						
<i>Medina County Water District:</i>						
Chippewa Ext and S-1	321,545	0	0	49,301	272,244	53,072
East Smith	7,443	2,079	0	4,900	4,622	2,542
Forest Drive	10,091	0	0	6,638	3,453	3,454
Route 162 Water Tower/Avon Lake	1,928,699	0	0	97,810	1,830,889	103,531
Route 162 Waterline	360,513	0	0	33,039	327,474	35,213
River Styx	90,804	0	0	8,302	82,502	8,854
Station, River, Grafton Roads	1,114,989	0	0	104,887	1,010,102	111,076
Ryan, Avon, Marks Roads	645,254	0	0	49,316	595,938	52,955
Stiegler and Crocker Roads	705,954	0	0	53,955	651,999	57,937
Lafayette Waterline Loop	727,095	0	0	50,506	676,589	53,784
Water System Expansion	2,156,923	0	0	85,725	2,071,198	89,749
Water Distribution System	1,589,397	0	0	90,538	1,498,859	95,726
Northwest Storage	3,078,371	0	0	171,492	2,906,879	179,085
Metzger Muntz and Sleepy Hollow	739,957	0	0	38,035	701,922	40,179
Lester Wolff (3234)	976,026	0	0	42,478	933,548	45,244
Granger Tanks	902,582	0	0	45,284	857,298	47,067
Remsen, Huffman, Hamlin Roads	611,609	0	0	28,981	582,628	30,344
Spieth	5,706,829	0	0	253,854	5,452,975	266,368

Medina County, Ohio
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	Balance December 31, 2007	Adjustments to OWDA Loans	Additions	Reductions	Balance December 31, 2008	Amount Due in One Year
Business-Type Activities (continued):						
OWDA Loans (continued)						
<i>Medina County Water District (continued):</i>						
Water System Expansion	\$3,463,518	\$0	\$0	\$143,547	\$3,319,971	\$150,300
Waterline Extensions	2,546,886	0	0	99,224	2,447,662	103,638
Foskett/Station/Beck Roads Waterline	1,125,795	0	0	43,860	1,081,935	45,811
State Route 18 Waterline Relocation	783,553	0	0	30,871	752,682	32,071
Waterline Extensions	1,621,713	(16,844)	0	56,881	1,547,988	62,237
State Route 57 & 162 Waterline Relocation	185,843	0	0	72,148	113,695	75,048
Water Meters and Meter Shop	923,331	382,101	0	65,118	1,240,314	0
Hinckley Township Storage and Water Tank	3,048,869	5,373	0	105,939	2,948,303	110,218
Granger and Medina Townships Waterline	2,866,450	2,925	0	99,526	2,769,849	103,547
Hinckley Township Waterline and Ledge Road Pump	2,670,185	0	0	91,687	2,578,498	95,157
WTP Design	361,809	71,347	0	0	433,156	0
Chatham Township Waterlines	3,561,688	0	0	121,784	3,439,904	126,444
Plum Creek Waterline	643,750	31,974	0	0	675,724	0
Hinckley Waterline Phase 3	1,429,391	(40,195)	0	0	1,389,196	0
Westfield Center Water System Purchase	809,146	0	0	14,396	794,750	0
Westfield Center Water Plant Improvement	0	0	1,520,080	0	1,520,080	0
<i>Medina County Water District OWDA Loans</i>	<u>50,924,260</u>	<u>438,760</u>	<u>1,520,080</u>	<u>2,322,590</u>	<u>50,560,510</u>	<u>2,351,763</u>
<i>Medina County Sewer District:</i>						
RRSD #390354	207,037	0	0	46,931	160,106	49,864
RRSD #390657	612,209	0	0	34,012	578,197	68,024
East Smith	10,408	0	0	5,485	4,923	5,484
Chippewa	293,021	0	0	92,885	200,136	97,587
Hamilton Road	433,482	0	0	69,992	363,490	73,679
Chippewa	985,658	0	0	159,888	825,770	167,983
Brunswick Gardens	209,502	0	0	15,516	193,986	32,202
Hinckley Wastewater Treatment	4,877,703	0	0	466,340	4,411,363	483,659
Hamilton	399,861	0	0	37,471	362,390	39,046
Marks Sewer	779,427	0	0	72,460	706,967	75,646
Brunswick Rehab	573,313	0	0	53,724	519,589	55,983
Medina City Rehab	1,250,521	0	0	79,857	1,170,664	82,287
Plum Creek	1,461,722	0	0	78,133	1,383,589	81,003
Liverpool Treatment	30,769,853	0	0	1,518,137	29,251,716	1,572,663
Route 252 Sewer	480,675	0	0	24,025	456,650	24,983
Reservoir Sewer Replacement	1,108,436	0	0	45,562	1,062,874	47,315
Sewer Replacement	217,024	0	0	69,384	147,640	72,301
Valley City Sanitary Pump Station Replacement	1,361,215	0	0	48,513	1,312,702	50,523
Boston Road Sanitary Sewer	65,986	0	0	43,641	22,345	22,345
Sanitary Sewer Replacement	238,666	0	0	76,426	162,240	79,514
Pumper Station Improvements	347,363	(342)	0	32,064	314,957	34,444
Brunswick Sanitary Sewer Replacement	1,199,765	(32,407)	0	0	1,167,358	0
Sanitary Sewer Replacement	348,583	0	1,293,654	0	1,642,237	0
<i>Medina County Sewer District OWDA Loans</i>	<u>48,231,430</u>	<u>(32,749)</u>	<u>1,293,654</u>	<u>3,070,446</u>	<u>46,421,889</u>	<u>3,216,535</u>
<i>Solid Waste</i>						
Central Processing Facility	4,886,510	0	0	640,629	4,245,881	677,665
<i>Total OWDA Loans</i>	<u>\$104,042,200</u>	<u>\$406,011</u>	<u>\$2,813,734</u>	<u>\$6,033,665</u>	<u>\$101,228,280</u>	<u>\$6,245,963</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	Balance December 31, 2007	Adjustments to OWDA Loans	Additions	Reductions	Balance December 31, 2008	Amount Due In One Year
OPWC Loan						
Water Loop	\$226,723	\$0	\$0	\$16,794	\$209,929	\$16,794
Compensated Absences Payable	794,392	0	264,964	169,188	890,168	231,177
<i>Total Business-Type Activities</i>	<u>\$105,362,368</u>	<u>\$406,011</u>	<u>\$3,078,698</u>	<u>\$6,279,359</u>	<u>\$102,567,718</u>	<u>\$6,553,646</u>
Governmental Activities:						
General Obligation Bonds						
County Facilities Improvements	\$1,460,000	\$0	\$0	\$130,000	\$1,330,000	\$135,000
Prosecutor's Renovations	115,000	0	0	55,000	60,000	60,000
Department of Human Services	2,375,000	0	0	95,000	2,280,000	100,000
Engineering Center	475,000	0	0	150,000	325,000	160,000
Health District	560,000	0	0	275,000	285,000	285,000
Adult Jail Facility Refunding Bonds	1,170,000	0	0	575,000	595,000	595,000
Unamortized Discount	(4,772)	0	0	(2,385)	(2,387)	0
Various Improvement Bonds	805,000	0	0	70,000	735,000	70,000
Unamortized Discount	(7,460)	0	0	(746)	(6,714)	0
<i>Total General Obligation Bonds</i>	<u>6,947,768</u>	<u>0</u>	<u>0</u>	<u>1,346,869</u>	<u>5,600,899</u>	<u>1,405,000</u>
OPWC Loans						
Guilford Road Bridge Replacement	43,585	0	0	4,588	38,997	4,588
Medina Line, Hamilton and Greenwich Roads	49,560	0	0	33,039	16,521	16,521
Ryan Road Bridge Replacement	90,398	0	0	12,053	78,345	12,052
<i>Total OPWC Loans</i>	<u>183,543</u>	<u>0</u>	<u>0</u>	<u>49,680</u>	<u>133,863</u>	<u>33,161</u>
OWDA Loans						
County Home Sewer	52,939	0	0	6,790	46,149	7,033
Fair Board Water	87,574	0	0	20,408	67,166	21,368
<i>Total OWDA Loans</i>	<u>140,513</u>	<u>0</u>	<u>0</u>	<u>27,198</u>	<u>113,315</u>	<u>28,401</u>
Special Assessment Bonds						
With Government Commitment						
County Improvements	20,000	0	0	20,000	0	0
Sewer Improvements, Series 1990	15,789	0	0	5,263	10,526	5,263
Sewer Improvements, Series 1992	25,000	0	0	5,000	20,000	5,000
State Route 18	630,000	0	0	105,000	525,000	105,000
Deferred Assessments	60,151	0	0	10,025	50,126	10,025
Water Improvements #5	495,000	0	0	30,000	465,000	30,000
Gateway Drive	350,000	0	0	15,000	335,000	20,000
<i>Total Special Assessment Bonds</i>	<u>\$1,595,940</u>	<u>\$0</u>	<u>\$0</u>	<u>\$190,288</u>	<u>\$1,405,652</u>	<u>\$175,288</u>

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	Balance December 31, 2007	Adjustments to OWDA Loans	Additions	Reductions	Balance December 31, 2008	Amount Due in One Year
Governmental Activities (continued):						
OWDA Loans Paid from Special Assessments						
Rustic Hills Portion	\$30,807	\$0	\$0	\$30,807	\$0	\$0
State Route 18 Water	362,681	0	0	45,856	316,825	49,130
State Route 18 Sewer	847,499	0	0	112,706	734,793	118,643
Harrisville Water	97,204	0	0	64,144	33,060	33,060
Harrisville Sewer	146,282	0	0	96,530	49,752	49,752
East Smith Sewer	23,942	0	0	15,766	8,176	8,176
Forest Drive	14,593	0	0	9,603	4,990	4,990
<i>Total OWDA Loans</i>	<u>1,523,008</u>	<u>0</u>	<u>0</u>	<u>375,412</u>	<u>1,147,596</u>	<u>263,751</u>
Compensated Absences	5,081,321	0	50,439	404,122	4,727,638	383,883
<i>Total Governmental Activities</i>	<u>\$15,472,093</u>	<u>\$0</u>	<u>\$50,439</u>	<u>\$2,393,569</u>	<u>\$13,128,963</u>	<u>\$2,289,484</u>

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

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

The County has pledged future water revenues net of expenditures to repay OWDA and OPWC loans. These loans are payable solely from net revenues and are payable through 2035. Annual principal and interest payments on these loans are expected to require 136 percent of net revenues and 64 percent of total revenues. The total principal and interest remaining to be paid on the loans is \$63,574,591. Principal and interest paid for the current year were \$4,521,499, total net revenues were \$3,370,588, and total revenues were \$7,079,068.

The County has pledged sewer revenues net of expenditures to repay OWDA 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 779 percent of net revenues and 38 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$58,000,357. Principal and interest paid for the current year were \$4,725,435, total net revenues were \$606,561, and total revenues were \$12,347,051.

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 151 percent of net revenues and 13 of total revenues. The total principal and interest remaining to be paid on the debt is \$5,005,876. Principal and interest paid for the current year were \$910,159, total net revenues were \$602,471, and total revenues were \$7,114,011.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Compensated absences will be paid from the fund from which the employee is paid. These funds include the General Fund, Achievement Center, ADAMH, Auto and Gas, Child Support Enforcement Agency, Dog and Kennel, DRETAC, Drug Enforcement, Office of Older Adults, Public Assistance, Real Estate, Shelter Care, Title VI-D, Transportation, Sewer, Water and Solid Waste Funds.

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

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

Business-Type Activities:

	<u>General Obligation Bonds</u>		<u>OWDA Loans</u>		<u>OPWC Loans</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>
2009	\$59,710	\$14,913	\$5,813,853	\$3,458,758	\$16,794
2010	59,710	11,055	6,003,521	3,191,782	16,794
2011	39,974	7,195	5,965,410	2,917,600	16,794
2012	39,974	4,797	6,177,493	2,639,064	16,794
2013	39,973	2,398	6,266,293	2,356,008	16,794
2014-2018	0	0	26,986,804	7,928,157	83,971
2019-2023	0	0	21,884,084	2,577,145	41,988
2024-2028	0	0	1,545,130	74,101	0
Total	<u>\$239,341</u>	<u>\$40,358</u>	<u>\$80,642,588</u>	<u>\$25,142,615</u>	<u>\$209,929</u>

Governmental Activities:

	<u>General Obligation Bonds</u>		<u>Special Assessment Bonds</u>		<u>OWDA Loans</u>		<u>OPWC Loans</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>
2009	\$1,405,000	\$266,775	\$175,288	\$66,076	\$292,157	\$70,076	\$33,161
2010	490,000	208,831	175,288	57,799	207,188	52,744	16,641
2011	335,000	184,981	170,025	49,490	218,836	41,092	16,641
2012	350,000	168,819	175,025	43,518	206,634	29,052	16,641
2013	365,000	151,679	170,026	37,237	218,518	17,169	16,641
2014-2018	1,605,000	474,007	325,000	119,878	117,578	4,562	34,138
2019-2023	860,000	186,605	215,000	26,025	0	0	0
2024-2028	200,000	10,200	0	0	0	0	0
Total	<u>\$5,610,000</u>	<u>\$1,651,897</u>	<u>\$1,405,652</u>	<u>\$400,023</u>	<u>\$1,260,911</u>	<u>\$214,695</u>	<u>\$133,863</u>

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of these agreements, the OWDA will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and construction interest and then add them to the total amount of the final loan.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements.

The balance of these loans is as follows:

Enterprise Funds	
Medina County Sewer District	\$2,809,597
Medina County Water District	<u>17,776,095</u>
Total	<u><u>\$20,585,692</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, 2008, are an overall debt margin of \$110,099,783 and a margin on unvoted debt of \$41,623,853.

Note 18 - Conduit Debt Obligations

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

As of December 31, 2008, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$69,090,000 was still outstanding.

Note 19 - Contingent Liabilities

A. Grants

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

B. Litigation

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Note 20 - Joint Venture

The County participates in the Medina County Emergency Management Agency which is a statutorily created political subdivision of the State. The Agency is a joint venture among the County, three cities, seventeen townships and six villages all located wholly within the County. Of the nine member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the county-wide agreement. Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2008, the County contributed \$74,473 to the Agency, which represents 48 percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

Note 21 - Interfund Activity

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2008, consisted of the following:

Transfer To	Transfer From		Total
	General Fund	Other Governmental Funds	
General Fund	\$0	\$55,774	\$55,774
ADAMH Board	270,529	0	270,529
Public Assistance	1,666,956	0	1,666,956
Other Governmental Funds	1,128,315	0	1,128,315
Total	\$3,065,800	\$55,774	\$3,121,574

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.

B. Interfund Balances

Interfund balances at December 31, 2007, consisted of the following amounts and represent advances to offset deficit cash. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

<u>Interfund Payable</u>	<u>Interfund Receivable</u>					<u>Total</u>
	<u>General Fund</u>	<u>ADAMH Board</u>	<u>Public Assistance</u>	<u>Other Governmental Funds</u>	<u>Medina County Sewer District</u>	
<i>Governmental Activities</i>						
General Fund	\$0	\$0	\$0	\$1,745	\$20,137	\$21,882
Achievement Center	0	0	0	18,735	2,432	21,167
ADAMH Board	17,921	0	0	3,365	0	21,286
Public Assistance	50,088	0	0	19,504	0	69,592
Other Governmental Funds	901,971	13,687	4,907	14,655	9,064	944,284
<i>Total Governmental Activities</i>	969,980	13,687	4,907	58,004	31,633	1,078,211
<i>Business-Type Activities</i>						
Medina County Water District	165	0	0	0	0	165
Total	\$970,145	\$13,687	\$4,907	\$58,004	\$31,633	\$1,078,376

Note 22 - Jointly Governed Organizations

A. 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 37 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 2008, the County contributed \$49,683 to NOACA.

B. Medina County Family First Council

The mission of the Medina County Family First Council is to support and strengthen families by providing or facilitating family centered, coordinated, community-based, preventive and comprehensive services that identify and respond to the health, human, and social services needs of Medina County families. The Board of Trustees is made up of 40 to 45 individuals from various organizations including 8 from the County. During 2008, the County contributed \$25,000 to the Council.

C. 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 2008, the County did not contribute any funding to the Board.

D. 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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

superintendents of Mental Retardation and Developmental Disabilities of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. During 2008, 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).

Note 23 - Risk Sharing Pool

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2008 was \$462,117

Note 24 - Related Organizations

A. 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 2008.

B. 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 2008.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

C. 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 2008, the County did not make any financial contributions to the operation of the MMHA.

Note 25 - Insurance Purchasing Pool

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

Combining Statements and Individual Fund Schedules

Fund Descriptions - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

Community Oriented Policing Services Fund - To account for monies collected and expensed for services through the Sheriff's Office.

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

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

County Home Fund - To account for taxes and donation monies received for the operation of the County Home.

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

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

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

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

(continued)

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

Ohio Criminal Justice Service Fund - To account for the monies used for specific equipment purchases for the Sheriff's Office.

Port Authority Fund - To account for the monies used for revenue and expenditures incurred by the County Port Authority.

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

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

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

State Criminal Alien Assist Program Fund - To account for grant money revenue and expenditures as prescribed under the State Criminal Alien Assist Program.

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

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

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

(continued)

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds

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

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

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

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

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

Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$17,031,395	\$445,340	\$621,539	\$18,098,274
Cash and Cash Equivalents:				
In Segregated Accounts	9,025	0	0	9,025
With Fiscal Agent	0	676	0	676
Materials and Supplies Inventory	315,887	0	0	315,887
Accrued Interest Receivable	25,140	0	0	25,140
Accounts Receivable	197,126	0	160	197,286
Intergovernmental Receivable	4,472,724	63,115	0	4,535,839
Interfund Receivable	58,004	0	0	58,004
Property Taxes Receivable	2,160,616	756,990	0	2,917,606
Special Assessments Receivable	44,277	2,609,105	0	2,653,382
Loans Receivable	127,952	0	0	127,952
<i>Total Assets</i>	<u>\$24,442,146</u>	<u>\$3,875,226</u>	<u>\$621,699</u>	<u>\$28,939,071</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$697,357	\$0	\$33,577	\$730,934
Contracts Payable	141,329	0	0	141,329
Accrued Wages and Benefits	265,940	0	0	265,940
Matured Interest Payable	0	676	0	676
Interfund Payable	607,135	179,745	157,404	944,284
Intergovernmental Payable	677,005	0	0	677,005
Deferred Revenue	5,298,421	3,429,210	0	8,727,631
<i>Total Liabilities</i>	<u>7,687,187</u>	<u>3,609,631</u>	<u>190,981</u>	<u>11,487,799</u>
Fund Balances				
Reserved for Encumbrances	1,193,120	118,607	84,097	1,395,824
Reserved for Loans Receivable	123,239	0	0	123,239
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	15,438,600	0	0	15,438,600
Debt Service Funds	0	146,988	0	146,988
Capital Projects Funds	0	0	346,621	346,621
<i>Total Fund Balances</i>	<u>16,754,959</u>	<u>265,595</u>	<u>430,718</u>	<u>17,451,272</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$24,442,146</u>	<u>\$3,875,226</u>	<u>\$621,699</u>	<u>\$28,939,071</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,182,039	\$995,835	\$0	\$3,177,874
Charges for Services	6,293,682	0	0	6,293,682
Fines and Forfeitures	84,069	0	0	84,069
Intergovernmental	14,823,060	82,539	858,418	15,764,017
Special Assessments	2,798,850	509,843	0	3,308,693
Interest	147,619	0	0	147,619
Donations	199,412	0	0	199,412
Other	1,397,766	444,155	104,325	1,946,246
<i>Total Revenues</i>	<u>27,926,497</u>	<u>2,032,372</u>	<u>962,743</u>	<u>30,921,612</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,782,034	0	0	2,782,034
Judicial	2,268,227	0	0	2,268,227
Public Safety	4,113,798	0	0	4,113,798
Public Works	10,533,017	0	0	10,533,017
Health	326,273	0	0	326,273
Human Services	6,571,031	0	0	6,571,031
Economic Development and Assistance	472,372	0	0	472,372
Capital Outlay	0	0	1,686,371	1,686,371
Debt Service:				
Principal Retirement	49,680	1,942,898	0	1,992,578
Interest and Fiscal Charges	0	491,111	0	491,111
<i>Total Expenditures</i>	<u>27,116,432</u>	<u>2,434,009</u>	<u>1,686,371</u>	<u>31,236,812</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>810,065</u>	<u>(401,637)</u>	<u>(723,628)</u>	<u>(315,200)</u>
Other Financing Sources (Uses)				
Transfers In	878,315	0	250,000	1,128,315
Transfers Out	(774)	0	(55,000)	(55,774)
<i>Total Other Financing Sources (Uses)</i>	<u>877,541</u>	<u>0</u>	<u>195,000</u>	<u>1,072,541</u>
<i>Net Change in Fund Balances</i>	1,687,606	(401,637)	(528,628)	757,341
<i>Fund Balances Beginning of Year</i>	<u>15,067,353</u>	<u>667,232</u>	<u>959,346</u>	<u>16,693,931</u>
<i>Fund Balances End of Year</i>	<u>\$16,754,959</u>	<u>\$265,595</u>	<u>\$430,718</u>	<u>\$17,451,272</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement	Community Oriented Policing Services
Assets						
Equity in Pooled Cash and Cash Equivalents	\$3,750,444	\$613,905	\$341,943	\$210	\$0	\$0
Cash and Cash Equivalents:						
In Segregated Accounts	0	0	0	0	0	0
Materials and Supplies Inventory	315,887	0	0	0	0	0
Accrued Interest Receivable	25,140	0	0	0	0	0
Accounts Receivable	150,325	0	0	0	0	0
Intergovernmental Receivable	2,953,892	414,036	0	88,308	0	5,600
Interfund Receivable	0	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0	0
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$7,195,688</u>	<u>\$1,027,941</u>	<u>\$341,943</u>	<u>\$88,518</u>	<u>\$0</u>	<u>\$5,600</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$63,285	\$20,637	\$65,921	\$59,909	\$0	\$0
Contracts Payable	141,329	0	0	0	0	0
Accrued Wages and Benefits	90,592	49,270	0	0	0	0
Interfund Payable	4,300	0	0	35,188	44,042	5,600
Intergovernmental Payable	55,284	23,084	528,998	308	0	0
Deferred Revenue	1,932,891	414,036	0	88,308	0	5,600
<i>Total Liabilities</i>	<u>2,287,681</u>	<u>507,027</u>	<u>594,919</u>	<u>183,713</u>	<u>44,042</u>	<u>11,200</u>
Fund Balances						
Reserved for Encumbrances	481,140	25,414	0	0	100,466	0
Reserved for Loans Receivable	0	0	0	0	0	0
Unreserved, Undesignated (Deficit)	4,426,867	495,500	(252,976)	(95,195)	(144,508)	(5,600)
<i>Total Fund Balances (Deficit)</i>	<u>4,908,007</u>	<u>520,914</u>	<u>(252,976)</u>	<u>(95,195)</u>	<u>(44,042)</u>	<u>(5,600)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,195,688</u>	<u>\$1,027,941</u>	<u>\$341,943</u>	<u>\$88,518</u>	<u>\$0</u>	<u>\$5,600</u>

Community Safety Awareness	Computer	County Home	Courthouse Security	Crippled Children	Ditch Maintenance	Dog and Kennel	DRETAC
\$25,746	\$365,832	\$113,495	\$4,608	\$0	\$3,497,821	\$289,828	\$499,880
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
6,298	0	65,123	0	0	0	0	0
0	0	3,365	0	0	0	900	0
0	0	785,327	0	0	0	0	0
0	0	0	0	0	44,277	0	0
0	0	0	0	0	0	0	0
<u>\$32,044</u>	<u>\$365,832</u>	<u>\$967,310</u>	<u>\$4,608</u>	<u>\$0</u>	<u>\$3,542,098</u>	<u>\$290,728</u>	<u>\$499,880</u>
\$3,030	\$2,503	\$0	\$0	\$0	\$0	\$6,542	\$25,617
0	0	0	0	0	0	0	0
3,421	0	0	3,543	0	0	5,533	12,341
0	0	0	24,419	0	21,425	473	0
1,621	1,337	0	1,941	1,528	0	2,863	7,301
6,298	0	850,450	0	0	44,277	0	0
<u>14,370</u>	<u>3,840</u>	<u>850,450</u>	<u>29,903</u>	<u>1,528</u>	<u>65,702</u>	<u>15,411</u>	<u>45,259</u>
36,371	35,447	5,387	0	0	51,690	404	48,340
0	0	0	0	0	0	0	0
(18,697)	326,545	111,473	(25,295)	(1,528)	3,424,706	274,913	406,281
<u>17,674</u>	<u>361,992</u>	<u>116,860</u>	<u>(25,295)</u>	<u>(1,528)</u>	<u>3,476,396</u>	<u>275,317</u>	<u>454,621</u>
<u>\$32,044</u>	<u>\$365,832</u>	<u>\$967,310</u>	<u>\$4,608</u>	<u>\$0</u>	<u>\$3,542,098</u>	<u>\$290,728</u>	<u>\$499,880</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2008

	Drug Enforcement	Indigent Guardianship	Juvenile Detention Center Donations	Marriage License	Office for Older Adults	Ohio Criminal Justice Service
Assets						
Equity in Pooled Cash and Cash Equivalents	\$1,213,164	\$31,431	\$15,879	\$19,376	\$4,530	\$0
Cash and Cash Equivalents:						
In Segregated Accounts	9,025	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	0
Intergovernmental Receivable	119,558	0	225,030	0	155,120	53,730
Interfund Receivable	0	0	0	0	6,864	0
Property Taxes Receivable	1,375,289	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0	0
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$2,717,036</u>	<u>\$31,431</u>	<u>\$240,909</u>	<u>\$19,376</u>	<u>\$166,514</u>	<u>\$53,730</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$5,149	\$0	\$0	\$19,376	\$7,797	\$138,614
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	14,282	0	0	0	14,406	0
Interfund Payable	68,719	0	0	0	65,530	55,275
Intergovernmental Payable	9,439	0	0	0	7,042	0
Deferred Revenue	1,494,847	0	0	0	41,001	53,730
<i>Total Liabilities</i>	<u>1,592,436</u>	<u>0</u>	<u>0</u>	<u>19,376</u>	<u>135,776</u>	<u>247,619</u>
Fund Balances						
Reserved for Encumbrances	19,447	6,371	858	12,879	17,104	0
Reserved for Loans Receivable	0	0	0	0	0	0
Unreserved, Undesignated (Deficit)	1,105,153	25,060	240,051	(12,879)	13,634	(193,889)
<i>Total Fund Balances (Deficit)</i>	<u>1,124,600</u>	<u>31,431</u>	<u>240,909</u>	<u>0</u>	<u>30,738</u>	<u>(193,889)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,717,036</u>	<u>\$31,431</u>	<u>\$240,909</u>	<u>\$19,376</u>	<u>\$166,514</u>	<u>\$53,730</u>

<u>Port Authority</u>	<u>Real Estate Assessment</u>	<u>Revolving Loan Program</u>	<u>Safe Communities</u>
\$48,781	\$4,474,527	\$118,136	\$469
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	42,439	3,255
0	0	0	0
0	0	0	0
0	0	0	0
0	0	127,952	0
<u>\$48,781</u>	<u>\$4,474,527</u>	<u>\$288,527</u>	<u>\$3,724</u>
\$0	\$57,867	\$120	\$0
0	0	0	0
0	14,222	0	0
0	0	0	3,251
0	6,793	0	469
0	0	42,439	3,255
<u>0</u>	<u>78,882</u>	<u>42,559</u>	<u>6,975</u>
6,747	0	9,527	0
0	0	123,239	0
<u>42,034</u>	<u>4,395,645</u>	<u>113,202</u>	<u>(3,251)</u>
<u>48,781</u>	<u>4,395,645</u>	<u>245,968</u>	<u>(3,251)</u>
<u>\$48,781</u>	<u>\$4,474,527</u>	<u>\$288,527</u>	<u>\$3,724</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2008

	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,015,991	\$44,653	\$2,117	\$10,917
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	75	0	46,726
Intergovernmental Receivable	0	0	19,046	32,454
Interfund Receivable	0	0	0	46,875
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$1,015,991</u>	<u>\$44,728</u>	<u>\$21,163</u>	<u>\$136,972</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$28,654	\$17,717	\$3,673	\$78,694
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	7,158	0	7,057	38,623
Interfund Payable	0	0	25,151	210,959
Intergovernmental Payable	4,089	0	3,345	17,647
Deferred Revenue	0	0	0	32,454
<i>Total Liabilities</i>	<u>39,901</u>	<u>17,717</u>	<u>39,226</u>	<u>378,377</u>
Fund Balances				
Reserved for Encumbrances	99,059	1,021	11,563	56,958
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	<u>877,031</u>	<u>25,990</u>	<u>(29,626)</u>	<u>(298,363)</u>
<i>Total Fund Balances (Deficit)</i>	<u>976,090</u>	<u>27,011</u>	<u>(18,063)</u>	<u>(241,405)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,015,991</u>	<u>\$44,728</u>	<u>\$21,163</u>	<u>\$136,972</u>

<u>Transportation Improvement</u>	<u>Victim Assistance</u>	<u>Webcheck Program</u>	<u>Workforce Development</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$486,654	\$7,155	\$33,047	\$856	\$17,031,395
0	0	0	0	9,025
0	0	0	0	315,887
0	0	0	0	25,140
0	0	0	0	197,126
0	336	0	288,499	4,472,724
0	0	0	0	58,004
0	0	0	0	2,160,616
0	0	0	0	44,277
0	0	0	0	127,952
<u>\$486,654</u>	<u>\$7,491</u>	<u>\$33,047</u>	<u>\$289,355</u>	<u>\$24,442,146</u>
\$0	\$0	\$0	\$92,252	\$697,357
0	0	0	0	141,329
0	3,274	0	2,218	265,940
0	0	0	42,803	607,135
0	2,673	0	1,243	677,005
0	336	0	288,499	5,298,421
0	6,283	0	427,015	7,687,187
0	1,344	10,854	154,729	1,193,120
0	0	0	0	123,239
486,654	(136)	22,193	(292,389)	15,438,600
486,654	1,208	33,047	(137,660)	16,754,959
<u>\$486,654</u>	<u>\$7,491</u>	<u>\$33,047</u>	<u>\$289,355</u>	<u>\$24,442,146</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement	Community Oriented Policing Services
Revenues						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	516,481	607,870	1,357,222	2	0	5,086
Fines and Forfeitures	58,009	0	0	0	0	0
Intergovernmental	7,387,801	1,470,860	0	169,154	186,556	0
Special Assessments	0	0	0	0	0	0
Interest	143,430	0	0	0	0	0
Donations	0	0	0	0	0	0
Other	466,069	2,411	0	6,500	4,130	0
<i>Total Revenues</i>	<u>8,571,790</u>	<u>2,081,141</u>	<u>1,357,222</u>	<u>175,656</u>	<u>190,686</u>	<u>5,086</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	2,151,627	0	0	0	0
Public Safety	0	0	0	0	0	10,686
Public Works	8,159,341	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	1,719,238	0	0	0
Economic Development and Assistance	0	0	0	240,047	220,629	0
Debt Service:						
Principal Retirement	49,680	0	0	0	0	0
<i>Total Expenditures</i>	<u>8,209,021</u>	<u>2,151,627</u>	<u>1,719,238</u>	<u>240,047</u>	<u>220,629</u>	<u>10,686</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>362,769</u>	<u>(70,486)</u>	<u>(362,016)</u>	<u>(64,391)</u>	<u>(29,943)</u>	<u>(5,600)</u>
Other Financing Sources (Uses)						
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	362,769	(70,486)	(362,016)	(64,391)	(29,943)	(5,600)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,545,238</u>	<u>591,400</u>	<u>109,040</u>	<u>(30,804)</u>	<u>(14,099)</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,908,007</u>	<u>\$520,914</u>	<u>(\$252,976)</u>	<u>(\$95,195)</u>	<u>(\$44,042)</u>	<u>(\$5,600)</u>

Community Safety Awareness	Computer	County Home	Courthouse Security	Crippled Children	Ditch Maintenance
\$0	\$0	\$787,922	\$0	\$0	\$0
0	217,672	0	24,949	0	0
0	0	0	0	0	0
280,978	9,090	99,878	0	0	0
0	0	0	0	0	2,798,850
0	0	0	0	0	0
0	0	26,833	0	0	0
0	1,245	412	0	0	0
<u>280,978</u>	<u>228,007</u>	<u>915,045</u>	<u>24,949</u>	<u>0</u>	<u>2,798,850</u>
0	140,764	0	0	0	0
0	110,171	0	0	0	0
257,474	0	940,871	135,257	0	0
0	0	0	0	0	2,373,676
0	0	0	0	0	0
0	0	0	0	453,468	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>257,474</u>	<u>250,935</u>	<u>940,871</u>	<u>135,257</u>	<u>453,468</u>	<u>2,373,676</u>
<u>23,504</u>	<u>(22,928)</u>	<u>(25,826)</u>	<u>(110,308)</u>	<u>(453,468)</u>	<u>425,174</u>
0	0	0	76,411	451,940	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>76,411</u>	<u>451,940</u>	<u>0</u>
23,504	(22,928)	(25,826)	(33,897)	(1,528)	425,174
<u>(5,830)</u>	<u>384,920</u>	<u>142,686</u>	<u>8,602</u>	<u>0</u>	<u>3,051,222</u>
<u>\$17,674</u>	<u>\$361,992</u>	<u>\$116,860</u>	<u>(\$25,295)</u>	<u>(\$1,528)</u>	<u>\$3,476,396</u>

(continued)

Medina County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds (continued)

For the Year Ended December 31, 2008

	Dog and Kennel	DRETAC	Drug Enforcement	Indigent Guardianship	Juvenile Detention Center Donations	Marriage License
Revenues						
Property Taxes	\$0	\$0	\$1,394,117	\$0	\$0	\$0
Charges for Services	384,511	0	10,946	17,922	0	37,121
Fines and Forfeitures	26,060	0	0	0	0	0
Intergovernmental	0	0	1,110,171	0	4,444	0
Special Assessments	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Donations	18,823	0	0	0	200	0
Other	13,412	466,667	32,549	0	0	0
<i>Total Revenues</i>	<u>442,806</u>	<u>466,667</u>	<u>2,547,783</u>	<u>17,922</u>	<u>4,644</u>	<u>37,121</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	416,741	0	0	0	0
Judicial	0	0	0	6,429	0	0
Public Safety	0	0	2,235,950	0	26,796	0
Public Works	0	0	0	0	0	0
Health	326,273	0	0	0	0	0
Human Services	0	0	0	0	0	56,545
Economic Development and Assistance	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>326,273</u>	<u>416,741</u>	<u>2,235,950</u>	<u>6,429</u>	<u>26,796</u>	<u>56,545</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>116,533</u>	<u>49,926</u>	<u>311,833</u>	<u>11,493</u>	<u>(22,152)</u>	<u>(19,424)</u>
Other Financing Sources (Uses)						
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	(774)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(774)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>116,533</u>	<u>49,926</u>	<u>311,059</u>	<u>11,493</u>	<u>(22,152)</u>	<u>(19,424)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>158,784</u>	<u>404,695</u>	<u>813,541</u>	<u>19,938</u>	<u>263,061</u>	<u>19,424</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$275,317</u>	<u>\$454,621</u>	<u>\$1,124,600</u>	<u>\$31,431</u>	<u>\$240,909</u>	<u>\$0</u>

Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment	Revolving Loan Program
\$0	\$0	\$0	\$0	\$0
0	0	0	2,291,843	0
0	0	0	0	0
366,524	140,634	0	0	0
0	0	0	0	0
0	0	0	0	4,189
11,977	0	0	0	0
146,891	0	10,882	8,887	17,491
<u>525,392</u>	<u>140,634</u>	<u>10,882</u>	<u>2,300,730</u>	<u>21,680</u>
0	0	0	902,351	0
0	0	0	0	0
0	289,247	0	0	0
0	0	0	0	0
0	0	0	0	0
738,108	0	0	0	0
0	0	7,623	0	4,073
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>738,108</u>	<u>289,247</u>	<u>7,623</u>	<u>902,351</u>	<u>4,073</u>
<u>(212,716)</u>	<u>(148,613)</u>	<u>3,259</u>	<u>1,398,379</u>	<u>17,607</u>
192,817	3,910	0	0	0
0	0	0	0	0
<u>192,817</u>	<u>3,910</u>	<u>0</u>	<u>0</u>	<u>0</u>
(19,899)	(144,703)	3,259	1,398,379	17,607
<u>50,637</u>	<u>(49,186)</u>	<u>45,522</u>	<u>2,997,266</u>	<u>228,361</u>
<u>\$30,738</u>	<u>(\$193,889)</u>	<u>\$48,781</u>	<u>\$4,395,645</u>	<u>\$245,968</u>

(continued)

Medina County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds (continued)

For the Year Ended December 31, 2008

	Safe Communities	State Criminal Alien Assist Program	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
Revenues						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	38,566	75	215,466	511,204
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	45,096	22,873	618,448	0	19,046	1,071,418
Special Assessments	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Donations	0	0	0	141,579	0	0
Other	0	0	15	0	0	162,465
<i>Total Revenues</i>	<u>45,096</u>	<u>22,873</u>	<u>657,029</u>	<u>141,654</u>	<u>234,512</u>	<u>1,745,087</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	44,400	32,799	0	140,318	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	958,049	0	230,051	1,930,212
Economic Development and Assistance	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>44,400</u>	<u>32,799</u>	<u>958,049</u>	<u>140,318</u>	<u>230,051</u>	<u>1,930,212</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>696</u>	<u>(9,926)</u>	<u>(301,020)</u>	<u>1,336</u>	<u>4,461</u>	<u>(185,125)</u>
Other Financing Sources (Uses)						
Transfers In	0	0	0	0	0	153,237
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>153,237</u>
<i>Net Change in Fund Balances</i>	<u>696</u>	<u>(9,926)</u>	<u>(301,020)</u>	<u>1,336</u>	<u>4,461</u>	<u>(31,888)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(3,947)</u>	<u>9,926</u>	<u>1,277,110</u>	<u>25,675</u>	<u>(22,524)</u>	<u>(209,517)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$3,251)</u></u>	<u><u>\$0</u></u>	<u><u>\$976,090</u></u>	<u><u>\$27,011</u></u>	<u><u>(\$18,063)</u></u>	<u><u>(\$241,405)</u></u>

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$2,182,039
0	0	54,346	2,400	6,293,682
0	0	0	0	84,069
500,000	61,045	0	1,259,044	14,823,060
0	0	0	0	2,798,850
0	0	0	0	147,619
0	0	0	0	199,412
1,427	0	0	56,313	1,397,766
<u>501,427</u>	<u>61,045</u>	<u>54,346</u>	<u>1,317,757</u>	<u>27,926,497</u>
0	0	0	1,322,178	2,782,034
0	0	0	0	2,268,227
0	0	0	0	4,113,798
0	0	0	0	10,533,017
0	0	0	0	326,273
391,077	51,894	42,389	0	6,571,031
0	0	0	0	472,372
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,680</u>
<u>391,077</u>	<u>51,894</u>	<u>42,389</u>	<u>1,322,178</u>	<u>27,116,432</u>
<u>110,350</u>	<u>9,151</u>	<u>11,957</u>	<u>(4,421)</u>	<u>810,065</u>
0	0	0	0	878,315
0	0	0	0	(774)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>877,541</u>
110,350	9,151	11,957	(4,421)	1,687,606
<u>376,304</u>	<u>(7,943)</u>	<u>21,090</u>	<u>(133,239)</u>	<u>15,067,353</u>
<u>\$486,654</u>	<u>\$1,208</u>	<u>\$33,047</u>	<u>(\$137,660)</u>	<u>\$16,754,959</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2008

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$445,340	\$0	\$445,340
Cash and Cash Equivalents With Fiscal Agent	0	676	676
Intergovernmental Receivable	63,115	0	63,115
Property Taxes Receivable	756,990	0	756,990
Special Assessments Receivable	0	2,609,105	2,609,105
<i>Total Assets</i>	<u>\$1,265,445</u>	<u>\$2,609,781</u>	<u>\$3,875,226</u>
Liabilities and Fund Balances			
Liabilities			
Matured Interest Payable	\$0	\$676	\$676
Interfund Payable	0	179,745	179,745
Deferred Revenue	820,105	2,609,105	3,429,210
<i>Total Liabilities</i>	<u>820,105</u>	<u>2,789,526</u>	<u>3,609,631</u>
Fund Balances			
Reserved for Encumbrances	16,425	102,182	118,607
Unreserved, Undesignated (Deficit)	428,915	(281,927)	146,988
<i>Total Fund Balances</i>	<u>445,340</u>	<u>(179,745)</u>	<u>265,595</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,265,445</u>	<u>\$2,609,781</u>	<u>\$3,875,226</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2008

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$995,835	\$0	\$995,835
Intergovernmental	82,539	0	82,539
Special Assessments	0	509,843	509,843
Other	444,155	0	444,155
<i>Total Revenues</i>	<u>1,522,529</u>	<u>509,843</u>	<u>2,032,372</u>
Expenditures			
Debt Service:			
Principal Retirement	1,377,198	565,700	1,942,898
Interest and Fiscal Charges	326,706	164,405	491,111
<i>Total Expenditures</i>	<u>1,703,904</u>	<u>730,105</u>	<u>2,434,009</u>
<i>Net Change in Fund Balances</i>	(181,375)	(220,262)	(401,637)
<i>Fund Balances Beginning of Year</i>	<u>626,715</u>	<u>40,517</u>	<u>667,232</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$445,340</u></u>	<u><u>(\$179,745)</u></u>	<u><u>\$265,595</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2008

	Achievement Center Construction	Community Center Parking	County Capital Improvements	Total Nonmajor Capital Projects Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$614,469	\$7,070	\$0	\$621,539
Accounts Receivable	0	160	0	160
<i>Total Assets</i>	<u>\$614,469</u>	<u>\$7,230</u>	<u>\$0</u>	<u>\$621,699</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$33,577	\$33,577
Interfund Payable	0	0	157,404	157,404
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>190,981</u>	<u>190,981</u>
Fund Balances				
Reserved for Encumbrances	8,738	0	75,359	84,097
Unreserved, Undesignated (Deficit)	605,731	7,230	(266,340)	346,621
<i>Total Fund Balances (Deficit)</i>	<u>614,469</u>	<u>7,230</u>	<u>(190,981)</u>	<u>430,718</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$614,469</u>	<u>\$7,230</u>	<u>\$0</u>	<u>\$621,699</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2008

	Achievement Center Construction	Community Center Parking	County Capital Improvements	State Issue II	Total Nonmajor Capital Projects Funds
Revenues					
Intergovernmental	\$0	\$0	\$0	\$858,418	\$858,418
Other	0	0	104,325	0	104,325
<i>Total Revenues</i>	0	0	104,325	858,418	962,743
Expenditures					
Capital Outlay	324,075	27,947	475,931	858,418	1,686,371
<i>Excess of Revenues Under Expenditures</i>	(324,075)	(27,947)	(371,606)	0	(723,628)
Other Financing Sources (Uses)					
Transfers In	0	0	250,000	0	250,000
Transfers Out	0	(55,000)	0	0	(55,000)
Total Other Financing Sources (Uses)	0	(55,000)	250,000	0	195,000
<i>Net Change in Fund Balances</i>	(324,075)	(82,947)	(121,606)	0	(528,628)
<i>Fund Balances (Deficit) Beginning of Year</i>	938,544	90,177	(69,375)	0	959,346
<i>Fund Balances (Deficit) End of Year</i>	\$614,469	\$7,230	(\$190,981)	\$0	\$430,718

Fund Descriptions – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

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.

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

(continued)

Fund Descriptions – Fiduciary Funds

Other Agency Funds

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

Medina County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2008

	Local Government - Shared Revenue	Property Taxes	County Levied Taxes	Courthouse Agency
Assets				
Equity Pooled in Cash and Cash Equivalents	\$0	\$7,386,828	\$940,676	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	3,177,559
Cash and Cash Equivalents with Fiscal Agents	0	0	0	175
Property Taxes Receivable	0	221,896,946	1,139,694	0
Accrued Interest Receivable	0	0	0	0
Special Assessments Receivable	0	10,180,934	0	0
Intergovernmental Receivable	3,022,545	5,216,861	0	0
<i>Total Assets</i>	<u>\$3,022,545</u>	<u>\$244,681,569</u>	<u>\$2,080,370</u>	<u>\$3,177,734</u>
Liabilities				
Intergovernmental Payable	\$3,022,545	\$5,216,861	\$0	\$0
Deposits Held and Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
Undistributed Assets	0	239,464,708	2,080,370	3,177,734
<i>Total Liabilities</i>	<u>\$3,022,545</u>	<u>\$244,681,569</u>	<u>\$2,080,370</u>	<u>\$3,177,734</u>

Emergency Management	Medina County General Health District	Medina County Park District	Payroll	Recorder Housing	Child Support Enforcement Agency
\$170,119	\$3,065,725	\$6,145,188	\$1,205,300	\$136,450	\$0
0	0	0	0	0	21,226
0	0	0	0	0	0
0	0	0	0	0	0
0	0	41,187	0	0	0
0	0	0	0	0	0
0	0	0	0	3,498	0
<u>\$170,119</u>	<u>\$3,065,725</u>	<u>\$6,186,375</u>	<u>\$1,205,300</u>	<u>\$139,948</u>	<u>\$21,226</u>
\$0	\$0	\$0	\$1,041,099	\$0	\$0
0	0	0	0	0	21,226
0	0	0	164,201	0	0
<u>170,119</u>	<u>3,065,725</u>	<u>6,186,375</u>	<u>0</u>	<u>139,948</u>	<u>0</u>
<u>\$170,119</u>	<u>\$3,065,725</u>	<u>\$6,186,375</u>	<u>\$1,205,300</u>	<u>\$139,948</u>	<u>\$21,226</u>

(continued)

Medina County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds (continued)
December 31, 2008

	School Sales Tax	Deferred Assessment	Law Enforcement	Local Emergency Planning Commission
Assets				
Equity Pooled in Cash and Cash Equivalents	\$2,429,755	\$3,072	\$477,297	\$48,802
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Property Taxes Receivable	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$2,429,755</u>	<u>\$3,072</u>	<u>\$477,297</u>	<u>\$48,802</u>
Liabilities				
Intergovernmental Payable	\$0	\$0	\$0	\$0
Deposits Held and Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
Undistributed Assets	2,429,755	3,072	477,297	48,802
<i>Total Liabilities</i>	<u>\$2,429,755</u>	<u>\$3,072</u>	<u>\$477,297</u>	<u>\$48,802</u>

Medina County Family First Council	Municipal Fines	Medina County Soil and Water Conservation District	Other Agency	Total
\$271,244	\$14	\$126,718	\$1,833,182	\$24,240,370
0	0	0	0	3,198,785
0	0	0	0	175
0	0	0	0	223,036,640
0	0	0	0	41,187
0	0	0	0	10,180,934
20,728	66,433	0	538,627	8,868,692
<u>\$291,972</u>	<u>\$66,447</u>	<u>\$126,718</u>	<u>\$2,371,809</u>	<u>\$269,566,783</u>
\$0	\$66,447	\$0	\$0	\$9,346,952
0	0	0	0	21,226
0	0	0	0	164,201
291,972	0	126,718	2,371,809	260,034,404
<u>\$291,972</u>	<u>\$66,447</u>	<u>\$126,718</u>	<u>\$2,371,809</u>	<u>\$269,566,783</u>

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2008

	Beginning Balance 12/31/07	Additions	Deductions	Ending Balance 12/31/08
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,325,950	\$13,325,950	\$0
Intergovernmental Receivable	3,022,545	2,800,530	2,800,530	3,022,545
<i>Total Assets</i>	<u>\$3,022,545</u>	<u>\$16,126,480</u>	<u>\$16,126,480</u>	<u>\$3,022,545</u>
Liabilities				
Intergovernmental Payable	\$3,022,545	\$16,126,480	\$16,126,480	\$3,022,545
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,997,790	\$227,783,500	\$228,394,462	\$7,386,828
Property Taxes Receivable	218,309,648	221,896,946	218,309,648	221,896,946
Special Assessment Receivable	10,138,631	10,180,934	10,138,631	10,180,934
Intergovernmental Receivable	6,082,837	5,216,861	6,082,837	5,216,861
<i>Total Assets</i>	<u>\$242,528,906</u>	<u>\$465,078,241</u>	<u>\$462,925,578</u>	<u>\$244,681,569</u>
Liabilities				
Intergovernmental Payable	\$6,082,837	\$5,216,861	\$6,082,837	\$5,216,861
Undistributed Assets	236,446,069	459,861,380	456,842,741	239,464,708
<i>Total Liabilities</i>	<u>\$242,528,906</u>	<u>\$465,078,241</u>	<u>\$462,925,578</u>	<u>\$244,681,569</u>
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,304,314	\$4,512,566	\$4,876,204	\$940,676
Property Taxes Receivable	66,781	1,139,694	66,781	1,139,694
Intergovernmental Receivable	1,709,165	0	1,709,165	0
<i>Total Assets</i>	<u>\$3,080,260</u>	<u>\$5,652,260</u>	<u>\$6,652,150</u>	<u>\$2,080,370</u>
Liabilities				
Intergovernmental Payable	\$1,709,165	\$0	\$1,709,165	\$0
Undistributed Assets	1,371,095	5,652,260	4,942,985	2,080,370
<i>Total Liabilities</i>	<u>\$3,080,260</u>	<u>\$5,652,260</u>	<u>\$6,652,150</u>	<u>\$2,080,370</u>
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,421,526	\$3,177,559	\$2,421,526	\$3,177,559
Cash and Cash Equivalents with Fiscal Agents	175	0	0	175
<i>Total Assets</i>	<u>\$2,421,701</u>	<u>\$3,177,559</u>	<u>\$2,421,526</u>	<u>\$3,177,734</u>
Liabilities				
Deposits Held and Due to Others	\$175	\$0	\$175	\$0
Undistributed Assets	2,421,526	3,177,559	2,421,351	3,177,734
<i>Total Liabilities</i>	<u>\$2,421,701</u>	<u>\$3,177,559</u>	<u>\$2,421,526</u>	<u>\$3,177,734</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Beginning Balance 12/31/07	Additions	Deductions	Ending Balance 12/31/08
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$245,068	\$276,422	\$351,371	\$170,119
Liabilities				
Undistributed Assets	\$245,068	\$276,422	\$351,371	\$170,119
Medina County General Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,931,541	\$6,611,722	\$6,477,538	\$3,065,725
Liabilities				
Undistributed Assets	\$2,931,541	\$6,611,722	\$6,477,538	\$3,065,725
Medina County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,462,929	\$9,993,447	\$6,311,188	\$6,145,188
Accrued Interest Receivable	24,233	41,187	24,233	41,187
<i>Total Assets</i>	<u>\$2,487,162</u>	<u>\$10,034,634</u>	<u>\$6,335,421</u>	<u>\$6,186,375</u>
Liabilities				
Undistributed Assets	\$2,487,162	\$10,034,634	\$6,335,421	\$6,186,375
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,672,800	\$63,580,153	\$64,047,653	\$1,205,300
Liabilities				
Intergovernmental Payable	\$1,508,599	\$63,580,153	\$64,047,653	\$1,041,099
Payroll Withholdings	164,201	0	0	164,201
<i>Total Liabilities</i>	<u>\$1,672,800</u>	<u>\$63,580,153</u>	<u>\$64,047,653</u>	<u>\$1,205,300</u>
Recorder Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$187,916	\$651,939	\$703,405	\$136,450
Intergovernmental Receivable	3,498	0	0	3,498
<i>Total Assets</i>	<u>\$191,414</u>	<u>\$651,939</u>	<u>\$703,405</u>	<u>\$139,948</u>
Liabilities				
Intergovernmental Payable	\$0	\$0	\$0	\$0
Undistributed Assets	191,414	651,939	703,405	139,948
<i>Total Liabilities</i>	<u>\$191,414</u>	<u>\$651,939</u>	<u>\$703,405</u>	<u>\$139,948</u>
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$21,226	\$0	\$0	\$21,226
Liabilities				
Deposits Held and Due to Others	\$21,226	\$0	\$0	\$21,226

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Beginning Balance 12/31/07	Additions	Deductions	Ending Balance 12/31/08
School Sales Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$32,296	\$9,604,464	\$7,207,005	\$2,429,755
Liabilities				
Undistributed Assets	\$32,296	\$9,604,464	\$7,207,005	\$2,429,755
Convention and Visitors Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$268,152	\$268,152	\$0
Liabilities				
Undistributed Assets	\$0	\$268,152	\$268,152	\$0
Deferred Assessment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,072	\$7,134	\$7,134	\$3,072
Liabilities				
Undistributed Assets	\$3,072	\$7,134	\$7,134	\$3,072
Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$421,010	\$384,583	\$328,296	\$477,297
Liabilities				
Undistributed Assets	\$421,010	\$384,583	\$328,296	\$477,297
Local Emergency Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$56,291	\$50,549	\$58,038	\$48,802
Liabilities				
Undistributed Assets	\$56,291	\$50,549	\$58,038	\$48,802
Medina County Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$232,093	\$1,145,323	\$1,106,172	\$271,244
Intergovernmental Receivable	0	20,728	0	20,728
<i>Total Assets</i>	<u>\$232,093</u>	<u>\$1,166,051</u>	<u>\$1,106,172</u>	<u>\$291,972</u>
Liabilities				
Undistributed Assets	\$232,093	\$1,166,051	\$1,106,172	\$291,972
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$943,604	\$943,590	\$14
Intergovernmental Receivable	89,905	66,433	89,905	66,433
<i>Total Assets</i>	<u>\$89,905</u>	<u>\$1,010,037</u>	<u>\$1,033,495</u>	<u>\$66,447</u>
Liabilities				
Intergovernmental Payable	\$89,905	\$1,010,037	\$1,033,495	\$66,447

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Beginning Balance 12/31/07	Additions	Deductions	Ending Balance 12/31/08
Medina County Soil and Water Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$128,533	\$390,403	\$392,218	\$126,718
Liabilities				
Undistributed Assets	\$128,533	\$390,403	\$392,218	\$126,718
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,412,848	\$209,369,300	\$208,948,966	\$1,833,182
Intergovernmental Receivable	0	538,627	0	538,627
<i>Total Assets</i>	<u>\$1,412,848</u>	<u>\$209,907,927</u>	<u>\$208,948,966</u>	<u>\$2,371,809</u>
Liabilities				
Undistributed Assets	\$1,412,848	\$209,907,927	\$208,948,966	\$2,371,809
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,088,501	\$548,899,211	\$543,747,342	\$24,240,370
Cash and Cash Equivalents in Segregated Accounts	2,442,752	3,177,559	2,421,526	3,198,785
Cash and Cash Equivalents with Fiscal Agents	175	0	0	175
Property Taxes Receivable	218,376,429	223,036,640	218,376,429	223,036,640
Accrued Interest Receivable	24,233	41,187	24,233	41,187
Special Assessments Receivable	10,138,631	10,180,934	10,138,631	10,180,934
Intergovernmental Receivable	10,907,950	8,643,179	10,682,437	8,868,692
<i>Total Assets</i>	<u>\$260,978,671</u>	<u>\$793,978,710</u>	<u>\$785,390,598</u>	<u>\$269,566,783</u>
Liabilities				
Intergovernmental Payable	\$12,413,051	\$85,933,531	\$88,999,630	\$9,346,952
Deposits Held and Due to Others	21,401	0	175	21,226
Payroll Withholdings	164,201	0	0	164,201
Undistributed Assets	248,380,018	708,045,179	696,390,793	260,034,404
<i>Total Liabilities</i>	<u>\$260,978,671</u>	<u>\$793,978,710</u>	<u>\$785,390,598</u>	<u>\$269,566,783</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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$9,694,711	\$9,750,904	\$10,131,327	\$380,423
Sales Taxes	9,336,692	9,390,810	9,757,184	366,374
Property Transfer Taxes	1,512,598	1,521,365	1,580,720	59,355
Charges for Services	7,443,383	7,486,527	7,778,607	292,080
Licenses and Permits	8,777	8,828	9,172	344
Fines and Forfeitures	680,001	683,943	710,626	26,683
Intergovernmental	4,835,397	4,863,425	5,053,167	189,742
Interest	3,140,417	3,158,619	3,281,850	123,231
Rentals	158,215	159,132	165,340	6,208
Other	2,670,481	2,682,691	2,709,575	26,884
<i>Total Revenues</i>	39,480,672	39,706,244	41,177,568	1,471,324
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	695,263	704,609	674,008	30,601
Materials and Supplies	8,235	8,333	7,839	494
Contractual Services	564,054	571,539	561,303	10,236
Capital Outlay	38,544	39,004	32,608	6,396
Other	375,353	379,940	245,732	134,208
<i>Total Commissioners Office</i>	1,681,449	1,703,425	1,521,490	181,935
Printing Services				
Personal Services	50,126	50,799	50,219	580
Materials and Supplies	41,563	42,084	41,387	697
Contractual Services	2,960	3,000	2,504	496
<i>Total Printing Services</i>	94,649	95,883	94,110	1,773
Microfilming Services				
Materials and Supplies	13,824	13,957	9,974	3,983
Contractual Services	2,960	3,000	1,632	1,368
Capital Outlay	9,867	10,000	10,000	0
Other	3,948	4,000	3,762	238
<i>Total Microfilming Services</i>	30,599	30,957	25,368	5,589
Auditor - General				
Personal Services	555,194	562,657	562,543	114
Materials and Supplies	7,440	7,540	7,540	0
Contractual Services	36,558	37,018	36,511	507
Capital Outlay	4,440	4,500	4,500	0
Other	1,471	1,490	1,490	0
<i>Total Auditor - General</i>	\$605,103	\$613,205	\$612,584	\$621

(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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real				
Contractual Services	\$97,807	\$99,121	\$99,100	\$21
Other	99,553	100,389	67,554	32,835
Total Auditor - Real	197,360	199,510	166,654	32,856
Auditor - Sealer				
Personal Services	41,300	41,855	41,855	0
Materials and Supplies	928	940	940	0
Contractual Services	3,834	3,885	3,801	84
Capital Outlay	494	500	500	0
Total Auditor - Sealer	46,556	47,180	47,096	84
Auditor - Personal Property				
Personal Services	463,899	470,135	389,201	80,934
Materials and Supplies	102,276	103,105	43,858	59,247
Contractual Services	154,140	155,868	119,028	36,840
Capital Outlay	105,587	106,804	32,114	74,690
Other	9,581	9,693	2,000	7,693
Total Auditor - Personal Property	835,483	845,605	586,201	259,404
Treasurer				
Personal Services	281,501	285,285	284,637	648
Materials and Supplies	5,342	5,413	5,413	0
Contractual Services	96,610	97,801	97,006	795
Capital Outlay	9,085	9,151	9,151	0
Other	3,148	3,190	3,186	4
Total Treasurer	395,686	400,840	399,393	1,447
Prosecuting Attorney				
Personal Services	1,154,896	793,995	793,995	0
Materials and Supplies	5,548	5,601	4,983	618
Contractual Services	30,992	31,344	24,068	7,276
Capital Outlay	7,965	8,045	6,215	1,830
Other	59,237	60,033	60,028	5
Total Prosecuting Attorney	1,258,638	899,018	889,289	9,729
Budget Commission				
Materials and Supplies	691	700	700	0
Contractual Services	198	200	160	40
Total Budget Commission	\$889	\$900	\$860	\$40

(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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Board of Revision				
Personal Services	\$7,401	\$7,500	\$7,500	\$0
Materials and Supplies	2,567	2,601	2,600	1
Other	710	720	650	70
Total Board of Revision	10,678	10,821	10,750	71
Bureau of Inspection (Audit Cost)				
Contractual Services	86,940	88,102	87,600	502
Planning Services				
Personal Services	278,171	281,910	279,404	2,506
Materials and Supplies	6,530	6,590	4,397	2,193
Contractual Services	14,835	15,007	8,170	6,837
Capital Outlay	5,023	5,085	4,700	385
Other	69,743	70,535	29,981	40,554
Total Planning Services	374,302	379,127	326,652	52,475
Data Processing Board				
Personal Services	8,680	8,797	8,797	0
Materials and Supplies	21,416	21,692	21,692	0
Contractual Services	31,447	31,779	26,317	5,462
Other	21,892	22,136	5,012	17,124
Total Data Processing Board	83,435	84,404	61,818	22,586
Board of Elections				
Personal Services	637,146	645,682	643,322	2,360
Materials and Supplies	125,984	127,617	122,655	4,962
Contractual Services	383,766	388,698	365,240	23,458
Capital Outlay	50,169	50,501	24,000	26,501
Other	3,011	3,050	2,916	134
Total Board of Elections	1,200,076	1,215,548	1,158,133	57,415
Building and Grounds				
Personal Services	541,376	548,653	545,377	3,276
Materials and Supplies	110,678	112,132	112,132	0
Contractual Services	1,605,684	1,626,503	1,617,540	8,963
Capital Outlay	4,229	4,274	3,974	300
Other	6,368	6,449	6,107	342
Total Building and Grounds	2,268,335	2,298,011	2,285,130	12,881
Garage Services				
Materials and Supplies	26,464	26,782	24,000	2,782
Contractual Services	649,263	657,610	646,818	10,792
Other	2,928	2,942	453	2,489
Total Garage Services	\$678,655	\$687,334	\$671,271	\$16,063

(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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Community Center				
Personal Services	\$17,631	\$17,868	\$17,867	\$1
Materials and Supplies	1,901	1,922	1,690	232
Contractual Services	4,243	4,285	3,007	1,278
Capital Outlay	2,856	2,856	0	2,856
Other	794	800	527	273
Total Community Center	27,425	27,731	23,091	4,640
Recorder				
Personal Services	302,814	306,885	306,037	848
Materials and Supplies	15,722	15,908	8,372	7,536
Contractual Services	13,471	13,642	4,417	9,225
Capital Outlay	5,920	6,000	1,688	4,312
Other	8,403	8,481	3,750	4,731
Total Recorder	346,330	350,916	324,264	26,652
Total General Government - Legislative and Executiv	10,222,588	9,978,517	9,291,754	686,763
General Government - Judicial				
Court of Appeals				
Contractual Services	28,122	28,500	28,385	115
Other	75,411	76,425	76,425	0
Total Court of Appeals	103,533	104,925	104,810	115
NOACA				
Other	49,654	50,317	49,683	634
Common Pleas Court				
Personal Services	1,293,867	929,140	929,140	0
Materials and Supplies	23,917	24,153	18,606	5,547
Contractual Services	681,943	690,739	625,772	64,967
Capital Outlay	39,174	39,550	26,379	13,171
Other	14,867	15,029	10,733	4,296
Total Common Pleas Court	2,053,768	1,698,611	1,610,630	87,981
Jury Commission				
Personal Services	288,058	291,930	291,354	576
Materials and Supplies	9,647	9,760	9,403	357
Contractual Services	16,671	16,860	16,116	744
Capital Outlay	13,700	13,872	13,213	659
Other	16,169	16,382	9,651	6,731
Total Jury Commission	344,245	348,804	339,737	9,067
Law Library				
Personal Services	\$0	\$5,200	\$5,200	\$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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$729,794	\$739,604	\$729,571	\$10,033
Materials and Supplies	12,756	12,922	12,862	60
Contractual Services	305,712	309,584	264,444	45,140
Capital Outlay	4,962	5,015	4,000	1,015
Other	10,310	10,442	5,150	5,292
Total Juvenile Court	1,063,534	1,077,567	1,016,027	61,540
Probate Court				
Personal Services	415,352	420,935	180,968	239,967
Materials and Supplies	7,861	7,954	7,954	0
Contractual Services	61,461	62,134	50,030	12,104
Capital Outlay	5,569	5,609	3,180	2,429
Other	14,542	14,729	13,780	949
Total Probate Court	504,785	511,361	255,912	255,449
Clerk of Courts				
Personal Services	1,479,738	1,150,540	1,150,540	0
Materials and Supplies	75,964	76,873	67,240	9,633
Contractual Services	242,876	245,857	180,241	65,616
Capital Outlay	35,695	36,019	28,758	7,261
Other	62,900	63,703	48,046	15,657
Total Clerk of Courts	1,897,173	1,572,992	1,474,825	98,167
Wadsworth Municipal Court				
Personal Services	128,838	130,222	113,500	16,722
Contractual Services	68,022	68,919	58,426	10,493
Total Wadsworth Municipal Court	196,860	199,141	171,926	27,215
Medina Municipal Court				
Personal Services	224,970	227,125	197,908	29,217
Contractual Services	172,935	174,274	158,271	16,003
Total Medina Municipal Court	397,905	401,399	356,179	45,220
Total General Government - Judicial	6,611,457	5,970,317	5,384,929	585,388
Public Safety				
Adult Probation				
Personal Services	533,595	540,768	521,339	19,429
Materials and Supplies	23,682	24,000	12,644	11,356
Contractual Services	227,179	229,772	136,226	93,546
Capital Outlay	45,504	46,035	28,135	17,900
Other	32,230	32,522	19,976	12,546
Total Adult Probation	\$862,190	\$873,097	\$718,320	\$154,777

(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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Detention Home				
Personal Services	\$999,121	\$1,012,551	\$979,391	\$33,160
Materials and Supplies	27,661	27,999	27,726	273
Contractual Services	283,710	287,059	262,480	24,579
Capital Outlay	56,427	56,920	56,348	572
Other	114,091	115,491	68,343	47,148
Total Juvenile Detention Home	1,481,010	1,500,020	1,394,288	105,732
Coroner				
Personal Services	102,754	104,135	103,693	442
Materials and Supplies	55	55	5	50
Contractual Services	167,036	169,234	169,234	0
Other	2,668	2,701	2,499	202
Total Coroner	272,513	276,125	275,431	694
Sheriff				
Personal Services	8,796,261	8,777,556	8,777,556	0
Materials and Supplies	113,954	115,436	115,175	261
Contractual Services	1,688,284	1,710,300	1,676,640	33,660
Capital Outlay	208,503	211,125	207,878	3,247
Other	224,189	226,992	208,501	18,491
Total Sheriff	11,031,191	11,041,409	10,985,750	55,659
Building Regulations				
Personal Services	573,515	581,224	581,222	2
Materials and Supplies	8,283	8,377	4,920	3,457
Contractual Services	87,947	88,962	61,495	27,467
Capital Outlay	13,370	13,423	7,257	6,166
Other	12,060	12,197	9,937	2,260
Total Building Regulations	695,175	704,183	664,831	39,352
Total Public Safety	14,342,079	14,394,834	14,038,620	356,214
Public Works				
County Engineer Office				
Personal Services	422,482	428,161	428,161	0
Health				
Health Programs				
Materials and Supplies	4,737	4,769	170	4,599
Contractual Services	728,550	738,343	736,134	2,209
Total Health	\$733,287	\$743,112	\$736,304	\$6,808

(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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services				
County Home				
Personal Services	\$714,766	\$724,340	\$721,729	\$2,611
Materials and Supplies	136,330	138,136	138,104	32
Contractual Services	77,214	78,163	73,471	4,692
Capital Outlay	1,147	1,158	985	173
Other	30,492	30,887	9,735	21,152
Total County Home	959,949	972,684	944,024	28,660
Soldiers Relief				
Personal Services	286,153	290,000	220,875	69,125
Materials and Supplies	10,638	10,718	5,920	4,798
Contractual Services	995,925	997,979	845,464	152,515
Capital Outlay	56,232	56,696	30,645	26,051
Other	38,665	38,996	24,947	14,049
Total Soldiers Relief	1,387,613	1,394,389	1,127,851	266,538
Human Service Center				
Personal Services	35,527	36,005	30,451	5,554
Materials and Supplies	493	500	500	0
Contractual Services	149,558	151,316	113,776	37,540
Capital Outlay	493	500	0	500
Other	198	200	0	200
Total Human Service Center	186,269	188,521	144,727	43,794
Child Welfare Board				
Personal Services	421,961	427,633	427,633	0
Contractual Services	895,772	907,813	907,813	0
Other	14,801	15,000	15,000	0
Total Child Welfare Board	1,332,534	1,350,446	1,350,446	0
Total Human Services	3,866,365	3,906,040	3,567,048	338,992
Economic Development and Assistance				
Economic Development				
Contractual Services	29,602	30,000	30,000	0
Other	81,406	82,500	82,500	0
Total Economic Development and Assistance	111,008	112,500	112,500	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	4,266,688	4,324,015	4,260,297	63,718
PERS - County Share	3,389,970	3,435,539	3,405,389	30,150
Unemployment	51,063	51,750	40,921	10,829
Total Employee Fringe Benefits	\$7,707,721	\$7,811,304	\$7,706,607	\$104,697

(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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Intergovernmental				
Public Assistance				
Grants in Aid	\$307,862	\$312,000	\$312,000	\$0
Medina County Agriculture Society				
Grants in Aid	508,593	515,430	515,130	300
Historical Society				
Grants in Aid	19,734	20,000	20,000	0
Total Intergovernmental	836,189	847,430	847,130	300
<i>Total Expenditures</i>	<i>44,853,177</i>	<i>44,192,215</i>	<i>42,113,053</i>	<i>2,079,162</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(5,372,505)</i>	<i>(4,485,971)</i>	<i>(935,485)</i>	<i>3,550,486</i>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	36,833	36,833
Transfers In	0	0	55,774	55,774
Transfers Out	(1,803,228)	(3,076,393)	(3,065,800)	10,593
<i>Total Other Financing Sources (Uses)</i>	<i>(1,803,228)</i>	<i>(3,076,393)</i>	<i>(2,973,193)</i>	<i>103,200</i>
<i>Net Change in Fund Balance</i>	<i>(7,175,733)</i>	<i>(7,562,364)</i>	<i>(3,908,678)</i>	<i>3,653,686</i>
<i>Fund Balance Beginning of Year</i>	<i>8,442,742</i>	<i>8,442,742</i>	<i>8,442,742</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>1,113,237</i>	<i>1,113,237</i>	<i>1,113,237</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$2,380,246</i>	<i>\$1,993,615</i>	<i>\$5,647,301</i>	<i>\$3,653,686</i>

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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$12,332,293	\$12,332,293	\$10,942,066	(\$1,390,227)
Sales Taxes	6,501	6,501	5,768	(733)
Charges for Services	1,831,472	1,831,472	1,625,009	(206,463)
Intergovernmental	4,261,543	4,261,543	3,781,137	(480,406)
Interest	4,125	4,125	3,660	(465)
Donations	8,561	8,561	7,596	(965)
Other	45,665	45,665	40,517	(5,148)
<i>Total Revenues</i>	<u>18,490,160</u>	<u>18,490,160</u>	<u>16,405,753</u>	<u>(2,084,407)</u>
Expenditures				
Current:				
Health				
Program for MRDD				
Personal Services	10,466,291	10,469,454	10,056,294	413,160
Materials and Supplies	459,786	459,911	429,777	30,134
Contractual Services	4,646,190	4,647,431	4,067,123	580,308
Capital Outlay	492,807	492,895	474,065	18,830
Other	214,680	214,736	112,790	101,946
Total Health	<u>16,279,754</u>	<u>16,284,427</u>	<u>15,140,049</u>	<u>1,144,378</u>
Employee Fringe Benefits				
Program for MRDD				
Fringe Benefits	2,341,231	2,341,935	2,110,371	231,564
PERS - County Share	1,286,913	1,287,302	1,257,678	29,624
Unemployment	9,997	10,000	2,613	7,387
Total Employee Fringe Benefits	<u>3,638,141</u>	<u>3,639,237</u>	<u>3,370,662</u>	<u>268,575</u>
<i>Total Expenditures</i>	<u>19,917,895</u>	<u>19,923,664</u>	<u>18,510,711</u>	<u>1,412,953</u>
<i>Net Change in Fund Balance</i>	(1,427,735)	(1,433,504)	(2,104,958)	(671,454)
<i>Fund Balance Beginning of Year</i>	12,932,718	12,932,718	12,932,718	0
<i>Prior Year Encumbrances Appropriated</i>	<u>829,722</u>	<u>829,722</u>	<u>829,722</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$12,334,705</u>	<u>\$12,328,936</u>	<u>\$11,657,482</u>	<u>(\$671,454)</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,706,881	\$6,809,960	\$6,768,763	(\$41,197)
Rentals	178,006	180,741	179,648	(1,093)
Other	13,938	14,153	14,067	(86)
<i>Total Revenues</i>	6,898,825	7,004,854	6,962,478	(42,376)
Expenditures				
Current:				
Health				
ADAMH Board				
Personal Services	376,654	376,654	323,600	53,054
Materials and Supplies	29,062	29,062	8,170	20,892
Contractual Services	7,900,760	7,900,760	7,610,338	290,422
Capital Outlay	166,995	166,995	91,757	75,238
Other	42,698	42,698	35,106	7,592
Total Health	8,516,169	8,516,169	8,068,971	447,198
Employee Fringe Benefits				
ADAMH Board				
Fringe Benefits	65,210	65,210	55,897	9,313
PERS - County Share	61,757	61,757	55,474	6,283
Unemployment	10	10	0	10
Total Employee Fringe Benefits	126,977	126,977	111,371	15,606
<i>Total Expenditures</i>	8,643,146	8,643,146	8,180,342	462,804
<i>Excess of Revenues Under Expenditures</i>	(1,744,321)	(1,638,292)	(1,217,864)	420,428
Other Financing Sources				
Transfers In	270,529	270,529	270,529	0
<i>Net Change in Fund Balance</i>	(1,473,792)	(1,367,763)	(947,335)	420,428
<i>Fund Balance Beginning of Year</i>	3,265,248	3,265,248	3,265,248	0
<i>Prior Year Encumbrances Appropriated</i>	1,069,763	1,069,763	1,069,763	0
<i>Fund Balance End of Year</i>	\$2,861,219	\$2,967,248	\$3,387,676	\$420,428

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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$15,147,664	\$15,167,096	\$11,091,826	(\$4,075,270)
Donations	16,807	16,829	11,520	(5,309)
Other	137,455	137,631	94,215	(43,416)
<i>Total Revenues</i>	<u>15,301,926</u>	<u>15,321,556</u>	<u>11,197,561</u>	<u>(4,123,995)</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,653,103	2,624,900	2,354,207	270,693
Materials and Supplies	142,519	141,015	120,730	20,285
Contractual Services	4,257,540	4,213,781	3,324,845	888,936
Capital Outlay	61,150	60,500	23,578	36,922
Other	161,806	160,210	115,854	44,356
Total Public Assistance	<u>7,276,118</u>	<u>7,200,406</u>	<u>5,939,214</u>	<u>1,261,192</u>
Social Services				
Personal Services	1,313,968	1,300,000	1,159,427	140,573
Contractual Services	5,502,393	5,444,138	4,712,452	731,686
Total Social Services	<u>6,816,361</u>	<u>6,744,138</u>	<u>5,871,879</u>	<u>872,259</u>
Total Human Services	<u>14,092,479</u>	<u>13,944,544</u>	<u>11,811,093</u>	<u>2,133,451</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	853,826	844,750	715,368	129,382
PERS - County Share	554,848	548,950	485,005	63,945
Unemployment	5,054	5,000	847	4,153
Total Employee Fringe Benefits	<u>1,413,728</u>	<u>1,398,700</u>	<u>1,201,220</u>	<u>197,480</u>
<i>Total Expenditures</i>	<u>15,506,207</u>	<u>15,343,244</u>	<u>13,012,313</u>	<u>2,330,931</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(204,281)</u>	<u>(21,688)</u>	<u>(1,814,752)</u>	<u>(1,793,064)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	1,666,956	1,666,956
Transfers Out	0	(170,753)	0	170,753
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(170,753)</u>	<u>1,666,956</u>	<u>1,837,709</u>
<i>Net Change in Fund Balance</i>	<u>(204,281)</u>	<u>(192,441)</u>	<u>(147,796)</u>	<u>44,645</u>
<i>Fund Balance Beginning of Year</i>	1,061,908	1,061,908	1,061,908	0
<i>Prior Year Encumbrances Appropriated</i>	176,161	176,161	176,161	0
<i>Fund Balance End of Year</i>	<u>\$1,033,788</u>	<u>\$1,045,628</u>	<u>\$1,090,273</u>	<u>\$44,645</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, 2008

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues				
Charges for Services	\$16,089,210	\$16,172,273	\$11,552,700	(\$4,619,573)
Tap In Fees	1,226,751	1,226,751	3,718,911	2,492,160
Special Assessments	14,004	14,004	12,871	(1,133)
Interest	320,462	321,436	287,138	(34,298)
Other	541,804	545,161	472,453	(72,708)
OWDA Loan Proceeds	0	0	1,293,654	1,293,654
<i>Total Revenues</i>	<u>18,192,231</u>	<u>18,279,625</u>	<u>17,337,727</u>	<u>(941,898)</u>
Expenses				
Personal Services	6,971,000	6,971,000	6,699,121	271,879
Contractual Services	5,417,745	5,417,745	3,337,061	2,080,684
Materials and Supplies	1,533,539	1,533,539	1,476,251	57,288
Capital Outlay	2,210,401	2,210,401	2,210,401	0
Other	1,404,049	1,316,732	272,713	1,044,019
Debt Service:				
Principal	3,432,749	4,989,448	4,712,142	277,306
Interest and Fiscal Charges	1,900,000	2,760,120	2,478,329	281,791
<i>Total Expenses</i>	<u>22,869,483</u>	<u>25,198,985</u>	<u>21,186,018</u>	<u>4,012,967</u>
<i>Excess of Revenues Under Expenses</i>	(4,677,252)	(6,919,360)	(3,848,291)	3,071,069
Transfers Out	(498,445)	(498,445)	0	498,445
<i>Net Change in Fund Equity</i>	(5,175,697)	(7,417,805)	(3,848,291)	3,569,514
<i>Fund Equity Beginning of Year</i>	11,192,539	11,192,539	11,192,539	0
Prior Year Encumbrances Appropriated	2,802,985	2,802,985	2,802,985	0
<i>Fund Equity End of Year</i>	<u>\$8,819,827</u>	<u>\$6,577,719</u>	<u>\$10,147,233</u>	<u>\$3,569,514</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,068,691	\$8,189,595	\$5,879,955	(\$2,309,640)
Tap In Fees	1,168,222	1,168,222	1,095,538	(72,684)
Interest	259,616	259,863	235,807	(24,056)
Other	1,251,914	1,270,000	944,490	(325,510)
OWDA Loan Proceeds	0	1,000,000	1,520,080	520,080
<i>Total Revenues</i>	10,748,443	11,887,680	9,675,870	(2,211,810)
Expenses				
Personal Services	1,494,000	1,494,000	1,416,468	77,532
Contractual Services	1,795,956	1,795,956	1,413,111	382,845
Materials and Supplies	712,401	712,401	660,995	51,406
Capital Outlay	3,137,934	3,137,934	3,135,756	2,178
Other	429,834	429,834	360,795	69,039
Debt Service:				
Principal Retirement	2,361,240	3,488,015	3,217,488	270,527
Interest and Fiscal Charges	2,950,000	3,993,282	3,269,556	723,726
<i>Total Expenses</i>	12,881,365	15,051,422	13,474,169	1,577,253
<i>Excess of Revenues Under Expenses</i>	(2,132,922)	(3,163,742)	(3,798,299)	(634,557)
Transfers In	167,194	167,194	0	(167,194)
Transfers Out	(633,000)	(633,000)	0	633,000
<i>Net Change in Fund Equity</i>	(2,598,728)	(3,629,548)	(3,798,299)	(168,751)
<i>Fund Equity Beginning of Year</i>	1,222,811	1,222,811	1,222,811	0
Prior Year Encumbrances Appropriated	2,518,422	2,518,422	2,518,422	0
<i>Fund Equity (Deficit) End of Year</i>	\$1,142,505	\$111,685	(\$57,066)	(\$168,751)

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, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$8,019,354	\$8,521,106	\$6,980,721	(\$1,540,385)
Interest	67,261	69,835	59,897	(9,938)
Other	71,995	76,500	62,807	(13,693)
<i>Total Revenues</i>	<u>8,158,610</u>	<u>8,667,441</u>	<u>7,103,425</u>	<u>(1,564,016)</u>
Expenses				
Personal Services	234,800	234,800	231,108	3,692
Contractual Services	7,267,657	7,267,657	6,427,256	840,401
Materials and Supplies	39,180	39,180	27,500	11,680
Capital Outlay	149,744	149,744	7,910	141,834
Other	345,577	332,920	151,021	181,899
Debt Service:				
Principal Retirement	659,000	976,326	976,326	0
Interest and Fiscal Charges	252,000	403,618	403,618	0
<i>Total Expenses</i>	<u>8,947,958</u>	<u>9,404,245</u>	<u>8,224,739</u>	<u>1,179,506</u>
<i>Excess of Revenues Under Expenses</i>	(789,348)	(736,804)	(1,121,314)	(384,510)
Transfers Out	(267,202)	(267,202)	0	267,202
<i>Net Change in Fund Equity</i>	(1,056,550)	(1,004,006)	(1,121,314)	(117,308)
<i>Fund Equity Beginning of Year</i>	255,729	255,729	255,729	0
Prior Year Encumbrances Appropriated	1,352,685	1,352,685	1,352,685	0
<i>Fund Equity End of Year</i>	<u>\$551,864</u>	<u>\$604,408</u>	<u>\$487,100</u>	<u>(\$117,308)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Auto and Gas Tax Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$299,895	\$314,340	\$14,445
Fines and Forfeitures	60,322	63,227	2,905
Intergovernmental	7,113,689	7,456,326	342,637
Interest	145,943	152,972	7,029
Other	444,652	466,069	21,417
<i>Total Revenues</i>	<u>8,064,501</u>	<u>8,452,934</u>	<u>388,433</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	1,162,560	966,765	195,795
Materials and Supplies	62,462	36,479	25,983
Contractual Services	84,965	37,248	47,717
Capital Outlay	10,554	1,700	8,854
Other	8,725	5,323	3,402
Total Engineer - Administration	<u>1,329,266</u>	<u>1,047,515</u>	<u>281,751</u>
Engineer - Road			
Personal Services	1,750,000	1,643,656	106,344
Materials and Supplies	1,714,683	1,611,147	103,536
Contractual Services	3,636,819	2,512,267	1,124,552
Capital Outlay	401,446	226,596	174,850
Other	82,223	69,258	12,965
Total Engineer - Road	<u>7,585,171</u>	<u>6,062,924</u>	<u>1,522,247</u>
Engineer - Bridges and Culverts			
Personal Services	523,000	411,900	111,100
Materials and Supplies	299,144	125,000	174,144
Contractual Services	621,066	366,212	254,854
Capital Outlay	38,469	7,249	31,220
Other	5,474	1,000	4,474
Total Engineer - Bridges and Culverts	<u>1,487,153</u>	<u>911,361</u>	<u>575,792</u>
Total Public Works	<u>\$10,401,590</u>	<u>\$8,021,800</u>	<u>\$2,379,790</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, 2008

	<u>Budgeted Amounts</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$283,000	\$175,761	\$107,239
PERS - County Share	<u>149,000</u>	<u>135,297</u>	<u>13,703</u>
Total Engineer - Administration	<u>432,000</u>	<u>311,058</u>	<u>120,942</u>
Engineer - Road			
Fringe Benefits	457,000	403,899	53,101
PERS - County Share	245,000	220,412	24,588
Unemployment	<u>16,000</u>	<u>6,205</u>	<u>9,795</u>
Total Engineer - Road	<u>718,000</u>	<u>630,516</u>	<u>87,484</u>
Engineer - Bridges and Culverts			
Fringe Benefits	13,850	11,080	2,770
PERS - County Share	<u>73,000</u>	<u>57,610</u>	<u>15,390</u>
Total Engineer - Bridges and Culverts	<u>86,850</u>	<u>68,690</u>	<u>18,160</u>
Total Employee Fringe Benefits	<u>1,236,850</u>	<u>1,010,264</u>	<u>226,586</u>
Debt Service:			
Principal Retirement	<u>49,680</u>	<u>49,680</u>	<u>0</u>
<i>Total Expenditures</i>	<u>11,688,120</u>	<u>9,081,744</u>	<u>2,606,376</u>
<i>Net Change in Fund Balance</i>	(3,623,619)	(628,810)	2,994,809
<i>Fund Balance Beginning of Year</i>	3,018,049	3,018,049	0
<i>Prior Year Encumbrances Appropriated</i>	<u>605,570</u>	<u>605,570</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$2,994,809</u>	<u>\$2,994,809</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$730,375	\$607,870	(\$122,505)
Intergovernmental	1,767,286	1,470,860	(296,426)
Other	2,897	2,411	(486)
<i>Total Revenues</i>	<u>2,500,558</u>	<u>2,081,141</u>	<u>(419,417)</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,320,847	1,296,417	24,430
Materials and Supplies	59,863	54,394	5,469
Contractual Services	803,125	690,818	112,307
Capital Outlay	17,136	10,131	7,005
Other	88,010	63,254	24,756
Total General Government - Judicial	<u>2,288,981</u>	<u>2,115,014</u>	<u>173,967</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	269,032	244,366	24,666
PERS - County Share	183,785	178,849	4,936
Total Employee Fringe Benefits	<u>452,817</u>	<u>423,215</u>	<u>29,602</u>
<i>Total Expenditures</i>	<u>2,741,798</u>	<u>2,538,229</u>	<u>203,569</u>
<i>Net Change in Fund Balance</i>	(241,240)	(457,088)	(215,848)
<i>Fund Balance Beginning of Year</i>	964,760	964,760	0
<i>Prior Year Encumbrances Appropriated</i>	<u>45,634</u>	<u>45,634</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$769,154</u></u>	<u><u>\$553,306</u></u>	<u><u>(\$215,848)</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,243,855	\$1,357,222	\$113,367
Expenditures			
Current:			
Human Services			
Children Services Board			
Contractual Services	1,271,654	1,158,864	112,790
Other	92,162	92,002	160
<i>Total Expenditures</i>	<u>1,363,816</u>	<u>1,250,866</u>	<u>112,950</u>
<i>Net Change in Fund Balance</i>	(119,961)	106,356	226,317
<i>Fund Balance Beginning of Year</i>	143,351	143,351	0
<i>Prior Year Encumbrances Appropriated</i>	<u>55,444</u>	<u>55,444</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$78,834</u></u>	<u><u>\$305,151</u></u>	<u><u>\$226,317</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$277,059	\$173,225	(\$103,834)
Other	10,396	6,500	(3,896)
<i>Total Revenues</i>	<u>287,455</u>	<u>179,725</u>	<u>(107,730)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	23,777	23,777	0
Contractual Services	231,122	228,116	3,006
Other	19,687	5,137	14,550
Total Economic Development and Assistance	<u>274,586</u>	<u>257,030</u>	<u>17,556</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	2,322	1,585	737
PERS - County Share	3,436	3,328	108
Total Employee Fringe Benefits	<u>5,758</u>	<u>4,913</u>	<u>845</u>
<i>Total Expenditures</i>	<u>280,344</u>	<u>261,943</u>	<u>18,401</u>
<i>Net Change in Fund Balance</i>	7,111	(82,218)	(89,329)
<i>Fund Balance (Deficit) Beginning of Year</i>	(29,657)	(29,657)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>27,569</u>	<u>27,569</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$5,023</u>	<u>(\$84,306)</u>	<u>(\$89,329)</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$514,734	\$186,556	(\$328,178)
Other	11,395	4,130	(7,265)
<i>Total Revenues</i>	<u>526,129</u>	<u>190,686</u>	<u>(335,443)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Personal Services	14,414	4,558	9,856
Contractual Services	491,278	314,461	176,817
Other	718	561	157
Total Economic Development and Assistance	<u>506,410</u>	<u>319,580</u>	<u>186,830</u>
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	3,597	877	2,720
PERS - County Share	2,022	638	1,384
Total Employee Fringe Benefits	<u>5,619</u>	<u>1,515</u>	<u>4,104</u>
<i>Total Expenditures</i>	<u>512,029</u>	<u>321,095</u>	<u>190,934</u>
<i>Net Change in Fund Balance</i>	14,100	(130,409)	(144,509)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(14,099)</u>	<u>(14,099)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1</u>	<u>(\$144,508)</u>	<u>(\$144,509)</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$10,686	\$5,086	(\$5,600)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Contractual Services	10,686	10,686	0
<i>Net Change in Fund Balance</i>	0	(5,600)	(5,600)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$5,600)	(\$5,600)

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$439,039	\$280,978	(\$158,061)
Expenditures			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	128,093	87,824	40,269
Contractual Services	125,969	94,184	31,785
Capital Outlay	1,931	799	1,132
Other	165,469	105,526	59,943
Total Public Safety	421,462	288,333	133,129
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	14,924	10,310	4,614
PERS - County Share	17,999	12,362	5,637
Total Employee Fringe Benefits	32,923	22,672	10,251
<i>Total Expenditures</i>	454,385	311,005	143,380
<i>Net Change in Fund Balance</i>	(15,346)	(30,027)	(14,681)
<i>Fund Balance (Deficit) Beginning of Year</i>	(14,244)	(14,244)	0
<i>Prior Year Encumbrances Appropriated</i>	29,590	29,590	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$14,681)	(\$14,681)

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$246,149	\$220,464	(\$25,685)
Intergovernmental	10,149	9,090	(1,059)
Other	1,390	1,245	(145)
<i>Total Revenues</i>	<u>257,688</u>	<u>230,799</u>	<u>(26,889)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	51,916	51,666	250
Capital Outlay	50,000	23,664	26,336
Other	136,187	48,469	87,718
Total General Government - Legislative and Executive	<u>238,103</u>	<u>123,799</u>	<u>114,304</u>
General Government - Judicial			
Clerk of Courts			
Personal Services	13,814	13,813	1
Capital Outlay	32,832	30,095	2,737
Other	60,345	45,964	14,381
Total Clerk of Courts	<u>106,991</u>	<u>89,872</u>	<u>17,119</u>
Juvenile Court			
Capital Outlay	34,259	28,100	6,159
Other	9,578	9,499	79
Total Juvenile Court	<u>43,837</u>	<u>37,599</u>	<u>6,238</u>
Probate Court			
Capital Outlay	5,479	3,500	1,979
Other	10,109	9,899	210
Total Probate Court	<u>15,588</u>	<u>13,399</u>	<u>2,189</u>
Total General Government - Judicial	<u>166,416</u>	<u>140,870</u>	<u>25,546</u>
Employee Fringe Benefits			
Recorder's Computer			
Fringe Benefits	9,032	8,501	531
PERS - County Share	7,414	7,233	181
Total Recorder's Computer	<u>16,446</u>	<u>15,734</u>	<u>712</u>
Clerk of Courts			
Fringe Benefits	2,861	2,815	46
PERS - County Share	2,012	1,933	79
Total Clerk of Courts	<u>4,873</u>	<u>4,748</u>	<u>125</u>
<i>Total Expenditures</i>	<u>425,838</u>	<u>285,151</u>	<u>140,687</u>
<i>Net Change in Fund Balance</i>	(168,150)	(54,352)	113,798
<i>Fund Balance Beginning of Year</i>	330,083	330,083	0
<i>Prior Year Encumbrances Appropriated</i>	45,407	45,407	0
<i>Fund Balance End of Year</i>	<u>\$207,340</u>	<u>\$321,138</u>	<u>\$113,798</u>

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$779,887	\$787,922	\$8,035
Intergovernmental	100,586	100,047	(539)
Donations	25,000	26,833	1,833
Other	408	412	4
<i>Total Revenues</i>	<u>905,881</u>	<u>915,214</u>	<u>9,333</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
County History Project			
Contractual Services	946,460	914,837	31,623
Capital Outlay	31,029	18,923	12,106
Other	35,784	16,822	18,962
<i>Total Expenditures</i>	<u>1,013,273</u>	<u>950,582</u>	<u>62,691</u>
<i>Net Change in Fund Balance</i>	(107,392)	(35,368)	72,024
<i>Fund Balance Beginning of Year</i>	99,221	99,221	0
<i>Prior Year Encumbrances Appropriated</i>	<u>39,931</u>	<u>39,931</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$31,760</u></u>	<u><u>\$103,784</u></u>	<u><u>\$72,024</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courthouse Security Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$20,026	\$22,352	\$2,326
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	107,062	102,800	4,262
Other	9,946	8,914	1,032
Total Public Safety	117,008	111,714	5,294
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	3,420	3,364	56
PERS - County Share	15,970	15,967	3
Total Employee Fringe Benefits	19,390	19,331	59
<i>Total Expenditures</i>	136,398	131,045	5,353
<i>Excess of Revenues Under Expenditures</i>	(116,372)	(108,693)	7,679
Other Financing Sources			
Transfers In	135,000	76,411	(58,589)
<i>Net Change in Fund Balance</i>	18,628	(32,282)	(50,910)
<i>Fund Balance Beginning of Year</i>	7,831	7,831	0
<i>Prior Year Encumbrances Appropriated</i>	32	32	0
<i>Fund Balance (Deficit) End of Year</i>	\$26,491	(\$24,419)	(\$50,910)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Crippled Children Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Human Services			
Crippled Children			
Other	453,469	451,940	1,529
<i>Excess of Revenues Under Expenditures</i>	(453,469)	(451,940)	1,529
Other Financing Sources			
Transfers In	453,469	451,940	(1,529)
<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
Ditch Maintenance Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$101,785	\$2,798,850	\$2,697,065
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	2,829,940	2,403,941	425,999
<i>Net Change in Fund Balance</i>	(2,728,155)	394,909	3,123,064
<i>Fund Balance Beginning of Year</i>	3,051,223	3,051,223	0
<i>Prior Year Encumbrances Appropriated</i>	0	0	0
<i>Fund Balance End of Year</i>	\$323,068	\$3,446,132	\$3,123,064

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$325,103	\$341,330	\$16,227
Fines and Forfeitures	24,845	26,085	1,240
Donations	17,928	18,823	895
Other	12,774	13,412	638
<i>Total Revenues</i>	<u>380,650</u>	<u>399,650</u>	<u>19,000</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	170,064	165,520	4,544
Materials and Supplies	27,762	25,084	2,678
Contractual Services	80,387	78,367	2,020
Capital Outlay	34,850	2,837	32,013
Other	7,895	7,532	363
Total Health	<u>320,958</u>	<u>279,340</u>	<u>41,618</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	45,080	34,597	10,483
PERS - County Share	23,820	20,855	2,965
Total Employee Fringe Benefits	<u>68,900</u>	<u>55,452</u>	<u>13,448</u>
<i>Total Expenditures</i>	<u>389,858</u>	<u>334,792</u>	<u>55,066</u>
<i>Net Change in Fund Balance</i>	(9,208)	64,858	74,066
<i>Fund Balance Beginning of Year</i>	152,492	152,492	0
<i>Prior Year Encumbrances Appropriated</i>	<u>10,932</u>	<u>10,932</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$154,216</u></u>	<u><u>\$228,282</u></u>	<u><u>\$74,066</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$377,500	\$466,667	\$89,167
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	130,693	117,081	13,612
Materials and Supplies	5,219	4,466	753
Contractual Services	77,846	42,055	35,791
Capital Outlay	66,200	30,697	35,503
Other	5,222	4,550	672
Total DRETAC Treasurer	285,180	198,849	86,331
DRETAC Prosecutor			
Personal Services	163,420	144,573	18,847
Materials and Supplies	11,501	9,467	2,034
Contractual Services	12,153	11,363	790
Capital Outlay	28,624	18,730	9,894
Other	28,144	24,169	3,975
Total DRETAC Prosecutor	243,842	208,302	35,540
Total General Government - Legislative and Executive	529,022	407,151	121,871
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	13,698	12,982	716
PERS - County Share	18,724	16,385	2,339
Total DRETAC Treasurer	32,422	29,367	3,055
DRETAC Prosecutor			
Fringe Benefits	21,930	16,135	5,795
PERS - County Share	22,300	20,077	2,223
Total DRETAC Prosecutor	44,230	36,212	8,018
Total Employee Fringe Benefits	76,652	65,579	11,073
<i>Total Expenditures</i>	605,674	472,730	132,944
<i>Net Change in Fund Balance</i>	(228,174)	(6,063)	222,111
<i>Fund Balance Beginning of Year</i>	363,452	363,452	0
<i>Prior Year Encumbrances Appropriated</i>	63,355	63,355	0
<i>Fund Balance End of Year</i>	\$198,633	\$420,744	\$222,111

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,570,022	\$1,394,117	(\$175,905)
Charges for Services	2,163	1,921	(242)
Intergovernmental	1,371,861	1,218,158	(153,703)
Other	36,616	32,559	(4,057)
<i>Total Revenues</i>	<u>2,980,662</u>	<u>2,646,755</u>	<u>(333,907)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	928,780	623,422	305,358
Materials and Supplies	12,557	7,247	5,310
Contractual Services	1,794,246	1,728,098	66,148
Capital Outlay	4,662	1,842	2,820
Other	94,916	57,951	36,965
Total Public Safety	<u>2,835,161</u>	<u>2,418,560</u>	<u>416,601</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	132,110	90,185	41,925
PERS - County Share	132,933	86,176	46,757
Unemployment	2,720	1,296	1,424
Total Employee Fringe Benefits	<u>267,763</u>	<u>177,657</u>	<u>90,106</u>
<i>Total Expenditures</i>	<u>3,102,924</u>	<u>2,596,217</u>	<u>506,707</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(122,262)	50,538	172,800
Other Financing Uses			
Transfers Out	(774)	(774)	0
<i>Net Change in Fund Balance</i>	(123,036)	49,764	172,800
<i>Fund Balance Beginning of Year</i>	1,097,989	1,097,989	0
<i>Prior Year Encumbrances Appropriated</i>	<u>34,232</u>	<u>34,232</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,009,185</u>	<u>\$1,181,985</u>	<u>\$172,800</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$30,500	\$17,667	(\$12,833)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	19,745	12,800	6,945
<i>Net Change in Fund Balance</i>	10,755	4,867	(5,888)
<i>Fund Balance Beginning of Year</i>	17,237	17,237	0
<i>Prior Year Encumbrances Appropriated</i>	1,355	1,355	0
<i>Fund Balance End of Year</i>	<u>\$29,347</u>	<u>\$23,459</u>	<u>(\$5,888)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Detention Center Donations Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$121,586	\$26,666	(\$94,920)
Donations	912	200	(712)
<i>Total Revenues</i>	<u>122,498</u>	<u>26,866</u>	<u>(95,632)</u>
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donation			
Contractual Services	35,555	22,222	13,333
Other	26,691	5,432	21,259
<i>Total Expenditures</i>	<u>62,246</u>	<u>27,654</u>	<u>34,592</u>
<i>Net Change in Fund Balance</i>	60,252	(788)	(61,040)
<i>Fund Balance (Deficit) Beginning of Year</i>	(6,838)	(6,838)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>22,647</u>	<u>22,647</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$76,061</u></u>	<u><u>\$15,021</u></u>	<u><u>(\$61,040)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$60,000	\$36,751	(\$23,249)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	74,455	69,424	5,031
<i>Net Change in Fund Balance</i>	(14,455)	(32,673)	(18,218)
<i>Fund Balance (Deficit) Beginning of Year</i>	(6,969)	(6,969)	0
<i>Prior Year Encumbrances Appropriated</i>	24,455	24,455	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$3,031</u>	<u>(\$15,187)</u>	<u>(\$18,218)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Office for Older Adults Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$467,054	\$308,333	(\$158,721)
Donations	18,142	11,977	(6,165)
Other	222,507	146,891	(75,616)
<i>Total Revenues</i>	<u>707,703</u>	<u>467,201</u>	<u>(240,502)</u>
Expenditures			
Current:			
Human Services			
Title III-B			
Personal Services	148,045	142,341	5,704
Materials and Supplies	6,790	6,452	338
Contractual Services	97,695	95,276	2,419
Total Title III-B	<u>252,530</u>	<u>244,069</u>	<u>8,461</u>
Title III-C			
Personal Services	173,430	162,312	11,118
Materials and Supplies	1,122	1,037	85
Contractual Services	37,888	35,412	2,476
Total Title III-C	<u>212,440</u>	<u>198,761</u>	<u>13,679</u>
Donations			
Personal Services	25,050	21,436	3,614
Contractual Services	20,959	20,399	560
Capital Outlay	8,250	7,275	975
Other	33,073	20,194	12,879
Total Donations	<u>87,332</u>	<u>69,304</u>	<u>18,028</u>
Adult Protective Services			
Personal Services	106,967	70,942	36,025
Contractual Services	43,567	38,213	5,354
Other	2,091	18	2,073
Total Adult Protective Services	<u>152,625</u>	<u>109,173</u>	<u>43,452</u>
Alcohol Dependency Network			
Contractual Services	173	0	173
Home Delivered Meals			
Personal Services	8,240	4,374	3,866
Materials and Supplies	10	0	10
Contractual Services	51,864	40,061	11,803
Total Home Delivered Meals	<u>\$60,114</u>	<u>\$44,435</u>	<u>\$15,679</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, 2008

	<u>Budgeted Amounts</u>		Variance with
	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Total Human Services	\$765,214	\$665,742	\$99,472
Employee Fringe Benefits			
Title III-B			
Fringe Benefits	20,690	19,083	1,607
PERS - County Share	21,040	19,829	1,211
Unemployment	200	133	67
Total Title III-B	41,930	39,045	2,885
Title III-C			
Fringe Benefits	16,200	14,499	1,701
PERS - County Share	25,265	22,695	2,570
Total Title III-C	41,465	37,194	4,271
Donations			
Fringe Benefits	5,075	4,880	195
PERS - County Share	3,630	3,000	630
Total Donations	8,705	7,880	825
Adult Protective Services			
Fringe Benefits	7,488	4,865	2,623
PERS - County Share	15,046	9,929	5,117
Total Adult Protective Services	22,534	14,794	7,740
Home Delivered Meals			
Fringe Benefits	355	169	186
PERS - County Share	1,155	612	543
Total Home Delivered Meals	1,510	781	729
Total Employee Fringe Benefits	116,144	99,694	16,450
<i>Total Expenditures</i>	881,358	765,436	115,922
<i>Excess of Revenues Under Expenditures</i>	(173,655)	(298,235)	(124,580)
Other Financing Sources			
Transfers In	192,817	192,817	0
<i>Net Change in Fund Balance</i>	19,162	(105,418)	(124,580)
<i>Fund Balance Beginning of Year</i>	14,550	14,550	0
<i>Prior Year Encumbrances Appropriated</i>	15,092	15,092	0
<i>Fund Balance (Deficit) End of Year</i>	\$48,804	(\$75,776)	(\$124,580)

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$325,967	\$140,634	(\$185,333)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	15,310	15,310	0
Contractual Services	254,918	230,820	24,098
Capital Outlay	2,978	0	2,978
Other	205	0	205
Total Public Safety	273,411	246,130	27,281
Employee Fringe Benefits			
Sheriff:			
Fringe Benefits	420	420	0
PERS - County Share	2,125	2,125	0
Total Employee Fringe Benefits	2,545	2,545	0
<i>Total Expenditures</i>	275,956	248,675	27,281
<i>Excess of Revenues Over (Under) Expenditures</i>	50,011	(108,041)	(158,052)
Other Financing Sources			
Transfers In	0	3,910	3,910
<i>Net Change in Fund Balance</i>	50,011	(104,131)	(154,142)
<i>Fund Balance (Deficit) Beginning of Year</i>	(90,062)	(90,062)	0
<i>Prior Year Encumbrances Appropriated</i>	40,876	40,876	0
<i>Fund Balance (Deficit) End of Year</i>	\$825	(\$153,317)	(\$154,142)

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$12,000	\$10,882	(\$1,118)
Expenditures			
Current:			
Economic Development and Assistance			
Port Authority			
Other	42,334	15,120	27,214
<i>Net Change in Fund Balance</i>	(30,334)	(4,238)	26,096
<i>Fund Balance Beginning of Year</i>	37,188	37,188	0
<i>Prior Year Encumbrances Appropriated</i>	8,334	8,334	0
<i>Fund Balance End of Year</i>	<u>\$15,188</u>	<u>\$41,284</u>	<u>\$26,096</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,652,094	\$2,291,843	\$639,749
Other	6,406	8,887	2,481
<i>Total Revenues</i>	<u>1,658,500</u>	<u>2,300,730</u>	<u>642,230</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	450,044	441,212	8,832
Materials and Supplies	78,337	32,586	45,751
Contractual Services	248,435	155,864	92,571
Capital Outlay	49,999	49,999	0
Other	30,399	18,539	11,860
Total General Government - Legislative and Executive	<u>857,214</u>	<u>698,200</u>	<u>159,014</u>
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	196,500	101,282	95,218
PERS - County Share	110,000	60,876	49,124
Unemployment	32,500	30,165	2,335
Total Employee Fringe Benefits	<u>339,000</u>	<u>192,323</u>	<u>146,677</u>
<i>Total Expenditures</i>	<u>1,196,214</u>	<u>890,523</u>	<u>305,691</u>
<i>Net Change in Fund Balance</i>	462,286	1,410,207	947,921
<i>Fund Balance Beginning of Year</i>	3,002,328	3,002,328	0
<i>Prior Year Encumbrances Appropriated</i>	<u>24,920</u>	<u>24,920</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,489,534</u></u>	<u><u>\$4,437,455</u></u>	<u><u>\$947,921</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$7,842	\$4,317	(\$3,525)
Other	36,432	20,057	(16,375)
<i>Total Revenues</i>	44,274	24,374	(19,900)
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Other	141,274	43,000	98,274
<i>Net Change in Fund Balance</i>	(97,000)	(18,626)	78,374
<i>Fund Balance Beginning of Year</i>	116,961	116,961	0
<i>Prior Year Encumbrances Appropriated</i>	10,274	10,274	0
<i>Fund Balance End of Year</i>	\$30,235	\$108,609	\$78,374

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$106,400	\$45,096	(\$61,304)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	84,914	37,039	47,875
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	2,700	1,094	1,606
PERS - County Share	14,837	6,267	8,570
Total Employee Fringe Benefits	17,537	7,361	10,176
<i>Total Expenditures</i>	102,451	44,400	58,051
<i>Net Change in Fund Balance</i>	3,949	696	(3,253)
<i>Fund Balance (Deficit) Beginning of Year</i>	(3,947)	(3,947)	0
<i>Fund Balance (Deficit) End of Year</i>	\$2	(\$3,251)	(\$3,253)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Criminal Alien Assist Program Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$22,873	\$22,873	\$0
Expenditures			
Current:			
Public Safety			
State Criminal Alien Assist Program			
Personal Services	27,767	27,767	0
Other	5,032	5,032	0
<i>Total Expenditures</i>	32,799	32,799	0
<i>Net Change in Fund Balance</i>	(9,926)	(9,926)	0
<i>Fund Balance Beginning of Year</i>	9,926	9,926	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
Shelter Care and Youth Services Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$49,113	\$40,713	(\$8,400)
Intergovernmental	910,685	618,448	(292,237)
Other	15	15	0
<i>Total Revenues</i>	<u>959,813</u>	<u>659,176</u>	<u>(300,637)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	369,467	234,533	134,934
Materials and Supplies	17,184	15,805	1,379
Contractual Services	895,900	641,670	254,230
Capital Outlay	65,994	52,744	13,250
Other	143,221	62,728	80,493
Total Human Services	<u>1,491,766</u>	<u>1,007,480</u>	<u>484,286</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	75,368	41,628	33,740
PERS - County Share	51,707	32,699	19,008
Total Employee Fringe Benefits	<u>127,075</u>	<u>74,327</u>	<u>52,748</u>
<i>Total Expenditures</i>	<u>1,618,841</u>	<u>1,081,807</u>	<u>537,034</u>
<i>Net Change in Fund Balance</i>	(659,028)	(422,631)	236,397
<i>Fund Balance Beginning of Year</i>	1,189,518	1,189,518	0
<i>Prior Year Encumbrances Appropriated</i>	<u>117,778</u>	<u>117,778</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$648,268</u></u>	<u><u>\$884,665</u></u>	<u><u>\$236,397</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$150,000	\$141,579	(\$8,421)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Other	171,801	158,252	13,549
<i>Net Change in Fund Balance</i>	(21,801)	(16,673)	5,128
<i>Fund Balance Beginning of Year</i>	22,787	22,787	0
<i>Prior Year Encumbrances Appropriated</i>	19,801	19,801	0
<i>Fund Balance End of Year</i>	<u>\$20,787</u>	<u>\$25,915</u>	<u>\$5,128</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Title VI-D Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$244,045	\$244,045	\$0
Expenditures			
Current:			
Human Services			
Title VI - D			
Personal Services	231,936	164,698	67,238
Materials and Supplies	9,054	5,746	3,308
Contractual Services	40,422	15,576	24,846
Capital Outlay	6,850	6,000	850
Other	1,912	1,542	370
Total Human Services	290,174	193,562	96,612
Employee Fringe Benefits			
Title VI - D			
Fringe Benefits	37,897	26,178	11,719
PERS - County Share	32,472	23,011	9,461
Total Employee Fringe Benefits	70,369	49,189	21,180
<i>Total Expenditures</i>	360,543	242,751	117,792
<i>Excess of Revenues Over (Under) Expenditures</i>	(116,498)	1,294	117,792
Other Financing Sources			
Transfers In	174,028	0	(174,028)
<i>Net Change in Fund Balance</i>	57,530	1,294	(56,236)
<i>Fund Balance (Deficit) Beginning of Year</i>	(57,011)	(57,011)	0
<i>Prior Year Encumbrances Appropriated</i>	21,438	21,438	0
<i>Fund Balance (Deficit) End of Year</i>	\$21,957	(\$34,279)	(\$56,236)

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$688,190	\$493,272	(\$194,918)
Intergovernmental	1,494,792	1,071,418	(423,374)
Other	226,663	162,465	(64,198)
<i>Total Revenues</i>	<u>2,409,645</u>	<u>1,727,155</u>	<u>(682,490)</u>
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	963,002	929,037	33,965
Materials and Supplies	9,367	6,145	3,222
Contractual Services	970,691	854,520	116,171
Capital Outlay	9,250	8,858	392
Other	41,460	22,389	19,071
Total Human Services	<u>1,993,770</u>	<u>1,820,949</u>	<u>172,821</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	87,911	79,018	8,893
PERS - County Share	137,626	129,517	8,109
Unemployment	7,000	4,341	2,659
Total Employee Fringe Benefits	<u>232,537</u>	<u>212,876</u>	<u>19,661</u>
<i>Total Expenditures</i>	<u>2,226,307</u>	<u>2,033,825</u>	<u>192,482</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	183,338	(306,670)	(490,008)
Other Financing Sources			
Transfers In	150,000	153,237	3,237
<i>Net Change in Fund Balance</i>	333,338	(153,433)	(486,771)
<i>Fund Balance (Deficit) Beginning of Year</i>	(289,715)	(289,715)	0
<i>Prior Year Encumbrances Appropriated</i>	96,536	96,536	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$140,159</u>	<u>(\$346,612)</u>	<u>(\$486,771)</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$500,000	\$500,000	\$0
Other	0	1,427	1,427
<i>Total Revenues</i>	<u>500,000</u>	<u>501,427</u>	<u>1,427</u>
Expenditures			
Current:			
Human Services			
Transportation Improvement			
Contractual Services	383,825	376,476	7,349
Other	18,193	14,601	3,592
<i>Total Expenditures</i>	<u>402,018</u>	<u>391,077</u>	<u>10,941</u>
<i>Net Change in Fund Balance</i>	97,982	110,350	12,368
<i>Fund Balance Beginning of Year</i>	365,590	365,590	0
<i>Prior Year Encumbrances Appropriated</i>	<u>10,714</u>	<u>10,714</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$474,286</u></u>	<u><u>\$486,654</u></u>	<u><u>\$12,368</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Assistance Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$99,572	\$61,045	(\$38,527)
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	73,175	43,533	29,642
Materials and Supplies	3,172	1,835	1,337
Contractual Services	6,840	4,038	2,802
Capital Outlay	2,000	1,973	27
Other	5,097	4,464	633
Total Human Services	90,284	55,843	34,441
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	6,428	3,502	2,926
PERS - County Share	10,242	6,092	4,150
Total Employee Fringe Benefits	16,670	9,594	7,076
<i>Total Expenditures</i>	106,954	65,437	41,517
<i>Net Change in Fund Balance</i>	(7,382)	(4,392)	2,990
<i>Fund Balance Beginning of Year</i>	5,202	5,202	0
<i>Prior Year Encumbrances Appropriated</i>	2,898	2,898	0
<i>Fund Balance End of Year</i>	\$718	\$3,708	\$2,990

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$50,000	\$54,346	\$4,346
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	54,644	53,243	1,401
<i>Net Change in Fund Balance</i>	(4,644)	1,103	5,747
<i>Fund Balance Beginning of Year</i>	16,446	16,446	0
<i>Prior Year Encumbrances Appropriated</i>	4,644	4,644	0
<i>Fund Balance End of Year</i>	<u>\$16,446</u>	<u>\$22,193</u>	<u>\$5,747</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$5,797	\$2,400	(\$3,397)
Intergovernmental	3,041,329	1,259,044	(1,782,285)
Other	136,029	56,313	(79,716)
<i>Total Revenues</i>	<u>3,183,155</u>	<u>1,317,757</u>	<u>(1,865,398)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Workforce Development			
Personal Services	159,109	88,786	70,323
Materials and Supplies	8,607	5,140	3,467
Contractual Services	2,332,991	1,405,138	927,853
Capital Outlay	12,922	6,609	6,313
Other	21,719	14,440	7,279
Total General Government - Legislative and Executive	<u>2,535,348</u>	<u>1,520,113</u>	<u>1,015,235</u>
Employee Fringe Benefits			
Workforce Development			
Fringe Benefits	23,692	12,443	11,249
PERS - County Share	21,385	11,048	10,337
Unemployment	4,250	1,492	2,758
Total Employee Fringe Benefits	<u>49,327</u>	<u>24,983</u>	<u>24,344</u>
<i>Total Expenditures</i>	<u>2,584,675</u>	<u>1,545,096</u>	<u>1,039,579</u>
<i>Net Change in Fund Balance</i>	598,480	(227,339)	(825,819)
<i>Fund Balance (Deficit) Beginning of Year</i>	(153,891)	(153,891)	0
<i>Prior Year Encumbrances Appropriated</i>	91,446	91,446	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$536,035</u>	<u>(\$289,784)</u>	<u>(\$825,819)</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,167,893	\$995,835	(\$172,058)
Intergovernmental	96,800	82,539	(14,261)
Other	96,671	444,155	347,484
<i>Total Revenues</i>	<u>1,361,364</u>	<u>1,522,529</u>	<u>161,165</u>
Expenditures			
Current:			
General Government - Legislative and Executive	24,999	0	24,999
Debt Service:			
Principal Retirement	1,391,245	1,391,245	0
Interest and Fiscal Charges	329,084	329,084	0
<i>Total Debt Service</i>	<u>1,720,329</u>	<u>1,720,329</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,745,328</u>	<u>1,720,329</u>	<u>24,999</u>
<i>Excess of Revenues Under Expenditures</i>	(383,964)	(197,800)	186,164
Other Financing Sources			
Transfers In	361,726	0	(361,726)
<i>Net Change in Fund Balance</i>	(22,238)	(197,800)	(175,562)
<i>Fund Balance Beginning of Year</i>	309,442	309,442	0
<i>Prior Year Encumbrances Appropriated</i>	16,425	16,425	0
<i>Fund Balance End of Year</i>	<u>\$303,629</u>	<u>\$128,067</u>	<u>(\$175,562)</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, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$517,731	\$509,843	(\$7,888)
Expenditures			
Debt Service:			
Principal Retirement	766,145	744,781	21,364
Interest and Fiscal Charges	180,502	162,706	17,796
<i>Total Expenditures</i>	946,647	907,487	39,160
<i>Excess of Revenues Over (Under) Expenditures</i>	(428,916)	(397,644)	31,272
Other Financing Sources			
Transfers In	85,390	0	(85,390)
<i>Net Change in Fund Balance</i>	(343,526)	(397,644)	(54,118)
<i>Fund Balance Beginning of Year</i>	177,975	177,975	0
<i>Prior Year Encumbrances Appropriated</i>	247,711	247,711	0
<i>Fund Balance End of Year</i>	\$82,160	\$28,042	(\$54,118)

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Capital Outlay			
Achievement Center Construction			
Contractual Services	342,184	342,184	0
Other	<u>20,000</u>	<u>0</u>	<u>20,000</u>
<i>Total Expenditures</i>	<u>362,184</u>	<u>342,184</u>	<u>20,000</u>
<i>Net Change in Fund Balance</i>	(362,184)	(342,184)	20,000
<i>Fund Balance Beginning of Year</i>	929,860	929,860	0
Prior Year Encumbrances Appropriated	<u>8,684</u>	<u>8,684</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$576,360</u></u>	<u><u>\$596,360</u></u>	<u><u>\$20,000</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Center Parking Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$15,000	\$2,500	(\$12,500)
Expenditures			
Capital Outlay			
Community Center Parking			
Contractual Services	35,017	27,947	7,070
<i>Excess of Revenues Under Expenditures</i>	(20,017)	(25,447)	(5,430)
Other Financing Uses			
Transfers Out	(55,000)	(55,000)	0
<i>Net Change in Fund Balance</i>	(75,017)	(80,447)	(5,430)
<i>Fund Balance Beginning of Year</i>	87,517	87,517	0
<i>Fund Balance End of Year</i>	\$12,500	\$7,070	(\$5,430)

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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$1,450,362	\$104,325	(\$1,346,037)
Expenditures			
Capital Outlay			
County Capital Improvements			
Personal Services	13,300	13,280	20
Contractual Services	1,501,687	540,226	961,461
Other	599	400	199
<i>Total Expenditures</i>	<u>1,515,586</u>	<u>553,906</u>	<u>961,680</u>
<i>Excess of Revenues Under Expenditures</i>	(65,224)	(449,581)	(384,357)
Other Financing Sources			
Transfers In	250,000	250,000	0
<i>Net Change in Fund Balance</i>	184,776	(199,581)	(384,357)
<i>Fund Balance (Deficit) Beginning of Year</i>	(127,301)	(127,301)	0
Prior Year Encumbrances Appropriated	69,913	69,913	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$127,388</u>	<u>(\$256,969)</u>	<u>(\$384,357)</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, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$887,747	\$858,418	(\$29,329)
Expenditures			
Capital Outlay	858,418	858,418	0
<i>Net Change in Fund Balance</i>	29,329	0	(29,329)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$29,329</u>	<u>\$0</u>	<u>(\$29,329)</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$9,130,941	\$9,135,402	\$4,461
Interest	75,212	75,249	37
Other	3,695	3,697	2
<i>Total Revenues</i>	<u>9,209,848</u>	<u>9,214,348</u>	<u>4,500</u>
Expenses			
Personal Services	76,506	30,584	45,922
Contractual Services	804,245	719,683	84,562
Claims	8,784,155	8,859,655	(75,500)
Other	86,600	84,388	2,212
<i>Total Expenses</i>	<u>9,751,506</u>	<u>9,694,310</u>	<u>57,196</u>
<i>Net Change in Fund Equity</i>	(541,658)	(479,962)	61,696
<i>Fund Equity Beginning of Year</i>	<u>2,029,129</u>	<u>2,029,129</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,487,471</u></u>	<u><u>\$1,549,167</u></u>	<u><u>\$61,696</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-S9
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	S10-S25
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.	S26-S32
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.	S33-S35
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.	S36-S40

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Medina County, Ohio
Net Assets By Component
Last Seven Years
(Accrual Basis of Accounting)

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental Activities:			
Invested in Capital Assets, Net of Related Debt	\$51,800,543	\$51,385,294	\$49,734,992
Restricted:			
Capital Projects	621,699	1,028,721	907,493
Debt Service	2,892,364	3,773,761	4,322,132
Achievement Center	15,720,854	16,446,472	16,168,582
ADAMH Board	3,310,238	3,624,453	9,501,013
Auto and Gas	6,489,142	6,191,717	4,980,637
Ditch Maintenance	3,520,673	3,104,589	2,668,555
Real Estate Assessment	4,393,295	2,961,716	2,064,799
Shelter Care and Youth Services	976,090	1,269,686	1,272,717
Other Purposes	5,068,252	4,447,901	1,388,307
Unrestricted	<u>5,240,417</u>	<u>8,874,479</u>	<u>8,805,698</u>
<i>Total Governmental Activities Net Assets</i>	<u>100,033,567</u>	<u>103,108,789</u>	<u>101,814,925</u>
Business Type - Activities:			
Invested in Capital Assets, Net of Related Debt	169,265,391	166,041,754	164,806,466
Restricted:			
Unrestricted	<u>16,960,024</u>	<u>19,981,567</u>	<u>16,656,941</u>
<i>Total Business-Type Activities Net Assets</i>	<u>186,225,415</u>	<u>186,023,321</u>	<u>181,463,407</u>
Primary Government:			
Invested in Capital Assets, Net of Related Debt	221,065,934	217,427,048	214,541,458
Restricted	42,992,607	42,849,016	43,274,235
Unrestricted	<u>22,200,441</u>	<u>28,856,046</u>	<u>25,462,639</u>
<i>Total Primary Government Net Assets</i>	<u>\$286,258,982</u>	<u>\$289,132,110</u>	<u>\$283,278,332</u>

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$50,357,601	\$51,486,821	\$52,579,299	\$54,680,517
834,186	1,101,717	1,017,120	1,218,157
4,002,586	329,836	6,478,011	2,250,734
14,384,612	9,906,495	8,722,999	9,105,865
6,133,859	6,464,402	3,209,101	3,694,022
5,092,710	5,520,361	4,914,239	5,335,416
2,290,509	2,016,411	1,726,927	1,460,911
3,414,444	2,762,047	1,824,574	864,264
1,165,656	1,095,823	1,043,809	1,018,796
4,705,434	6,770,911	4,121,874	3,388,888
7,515,728	12,251,890	7,409,923	11,199,719
<u>99,897,325</u>	<u>99,706,714</u>	<u>93,047,876</u>	<u>94,217,289</u>
160,226,876	150,750,867	149,926,233	142,861,980
<u>17,713,047</u>	<u>18,855,310</u>	<u>19,576,376</u>	<u>20,522,116</u>
<u>177,939,923</u>	<u>169,606,177</u>	<u>169,502,609</u>	<u>163,384,096</u>
210,584,477	202,237,688	202,505,532	197,542,497
42,023,996	35,968,003	33,058,654	28,337,053
25,228,775	31,107,200	26,986,299	31,721,835
<u>\$277,837,248</u>	<u>\$269,312,891</u>	<u>\$262,550,485</u>	<u>\$257,601,385</u>

Medina County, Ohio
Changes in Net Assets
Last Seven Years
(Accrual Basis of Accounting)

	2008	2007	2006
Program Revenues			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$4,885,054	\$4,696,651	\$2,996,173
Judicial	1,994,314	2,321,722	2,283,378
Public Safety	3,335,441	3,945,645	4,041,588
Public Works	3,464,748	939,929	886,694
Health	2,389,715	1,489,972	1,959,869
Human Services	3,056,609	3,603,266	2,658,618
Economic Developmental and Assistance - Primary Government	36,630	20,853	21,071
Economic Developmental and Assistance - External Government	275,806	185,411	0
Subtotal - Charges for Services	<u>19,438,317</u>	<u>17,203,449</u>	<u>14,847,391</u>
Operating Grants and Contributions:			
General Government			
Legislative and Executive	1,350,554	1,164,470	1,465,037
Judicial	1,888,887	2,095,326	2,046,837
Public Safety	1,609,344	2,323,690	1,494,228
Public Works	7,301,182	8,372,094	7,785,233
Health	9,631,758	9,074,866	12,508,154
Human Services	13,033,931	15,625,990	11,480,802
Economic Developmental and Assistance - Primary Government	417,636	478,582	475,600
Subtotal - Operating Grants and Contributions	<u>35,233,292</u>	<u>39,135,018</u>	<u>37,255,891</u>
Capital Grants and Contributions:			
Public Works	<u>858,418</u>	<u>1,469,782</u>	<u>1,490,934</u>
<i>Total Governmental Activities Program Revenues</i>	<u>55,530,027</u>	<u>57,808,249</u>	<u>53,594,216</u>
Business-Type Activities:			
Charges for Services:			
Sewer	11,588,643	11,913,628	11,378,553
Water	5,904,231	6,973,550	5,448,364
Solid Waste	6,991,307	7,121,668	7,301,357
Subtotal - Charges for Services	<u>24,484,181</u>	<u>26,008,846</u>	<u>24,128,274</u>
Operating Grants and Contributions:			
Water	0	0	0
Solid Waste	0	0	25,892
Subtotal - Operating Grants and Contributions	<u>0</u>	<u>0</u>	<u>25,892</u>
Capital Grants and Contributions			
Sewer	4,993,197	5,489,513	6,288,915
Water	2,371,022	4,529,012	3,527,517
Subtotal - Capital Grants and Contributions	<u>7,364,219</u>	<u>10,018,525</u>	<u>9,816,432</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>31,848,400</u>	<u>36,027,371</u>	<u>33,970,598</u>
<i>Total Primary Government Program Revenues</i>	<u>\$87,378,427</u>	<u>\$93,835,620</u>	<u>\$87,564,814</u>

2005 (1)	2004	2003	2002
\$5,443,061	\$5,482,044	\$7,935,159	\$6,066,132
2,688,086	3,406,417	3,334,748	2,762,431
4,804,786	3,556,744	3,322,761	3,097,517
1,007,627	790,044	724,970	1,537,014
1,264,452	362,710	265,234	288,244
1,422,049	1,342,108	1,903,774	1,231,718
35,880	0	0	0
0	0	0	1,188,530
16,665,941	14,940,067	17,486,646	16,171,586
2,994,440	1,013,519	1,068,454	1,097,981
2,016,055	1,851,736	2,242,681	2,136,394
1,883,194	1,264,832	1,578,415	1,187,926
7,361,682	7,160,676	6,871,012	6,240,441
12,094,771	13,127,258	10,657,443	9,911,218
9,048,772	14,217,274	9,381,082	9,344,393
198,040	236,918	239,295	344,302
35,596,954	38,872,213	32,038,382	30,262,655
3,104,370	2,062,685	2,284,176	1,995,217
55,367,265	55,874,965	51,809,204	48,429,458
11,091,336	10,386,036	9,786,580	9,182,608
6,046,924	5,778,331	5,128,887	6,127,298
7,125,867	7,686,311	6,435,282	6,595,872
24,264,127	23,850,678	21,350,749	21,905,778
0	414,000	0	0
12,310	70,882	115,898	59,676
12,310	484,882	115,898	59,676
7,026,055	3,914,571	6,246,601	7,694,240
8,685,919	3,056,009	3,137,388	6,207,036
15,711,974	6,970,580	9,383,989	13,901,276
39,988,411	31,306,140	30,850,636	35,866,730
\$95,355,676	\$87,181,105	\$82,659,840	\$84,296,188

(continued)

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

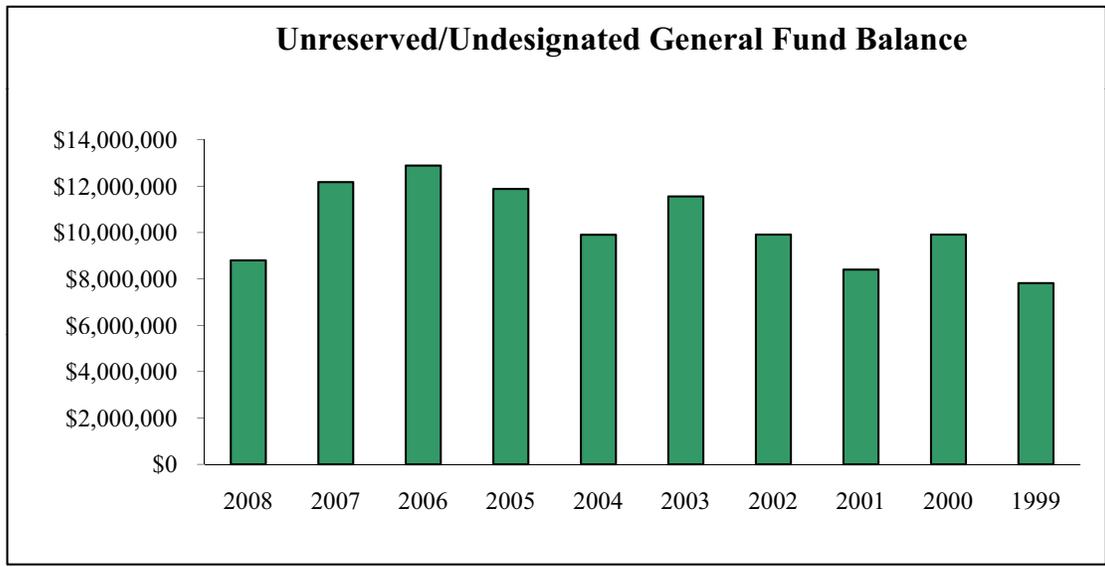
	2008	2007	2006
Expenses			
Governmental Activities:			
General Government:			
Legislative and Executive	\$14,182,373	\$14,877,629	\$15,158,112
Judicial	8,581,800	9,916,760	9,403,003
Public Safety	21,997,104	22,269,795	19,695,138
Public Works	12,611,517	9,411,419	10,630,639
Health	26,373,938	25,604,433	23,384,900
Human Services	23,418,045	23,986,084	20,429,586
Economic Developmental and Assistance - Primary Government	584,872	635,351	592,911
Economic Developmental and Assistance - External Government	534,219	844,663	418,685
Interest and Fiscal Charges	483,529	592,024	711,189
<i>Total Governmental Activities Expenses</i>	<u>108,767,397</u>	<u>108,138,158</u>	<u>100,424,163</u>
Business-Type Activities:			
Sewer	17,969,039	18,133,740	16,919,163
Water	8,603,404	8,050,540	8,393,574
Solid Waste	7,129,812	7,359,091	7,408,960
<i>Total Business-Type Activities Expenses</i>	<u>33,702,255</u>	<u>33,543,371</u>	<u>32,721,697</u>
<i>Total Primary Government Expenses</i>	<u>142,469,652</u>	<u>141,681,529</u>	<u>133,145,860</u>
Net (Expense)/Revenue			
Governmental Activities	(53,237,370)	(50,329,909)	(46,829,947)
Business-Type Activities	(1,853,855)	2,484,000	1,248,901
<i>Total Primary Government Net Expense</i>	<u>(55,091,225)</u>	<u>(47,845,909)</u>	<u>(45,581,046)</u>
General Revenues and Transfers			
Governmental Activities			
Taxes:			
Property and Other Local Taxes Levied For:			
General Purposes	10,172,530	10,786,094	10,928,172
Debt Service	996,553	1,103,531	1,364,338
Achievement Center	10,612,384	11,186,442	11,098,447
County Home	806,357	741,164	731,813
Drug Enforcement	1,397,438	1,420,319	1,253,273
Sales Taxes Levied for General Purposes	9,652,973	9,952,476	9,557,722
Property Transfer Taxes	1,580,720	823,231	926,947
Grants and Entitlements not Restricted to			
Specific Programs	7,018,100	4,363,731	5,318,593
Interest	3,113,294	5,395,844	3,912,399
Miscellaneous	4,811,799	5,850,941	3,655,843
Transfers	0	0	0
<i>Total Governmental Activities</i>	<u>50,162,148</u>	<u>51,623,773</u>	<u>48,747,547</u>
Business-Type Activities			
Interest	582,842	1,524,946	814,903
Gain on Sale of Capital Assets	0	0	0
Miscellaneous	1,473,107	550,968	1,459,680
Transfers	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>2,055,949</u>	<u>2,075,914</u>	<u>2,274,583</u>
<i>Total Primary Government General Revenues and Other Changes in Net Assets</i>	<u>52,218,097</u>	<u>53,699,687</u>	<u>51,022,130</u>
Change in Net Assets			
Governmental Activities	(3,075,222)	1,293,864	1,917,600
Business-Type Activities	202,094	4,559,914	3,523,484
<i>Total Primary Government Change in Net Assets</i>	<u>(\$2,873,128)</u>	<u>\$5,853,778</u>	<u>\$5,441,084</u>

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

2005	2004	2003	2002
\$17,020,345	\$14,336,052	\$12,361,229	\$12,038,870
9,015,891	8,969,802	8,454,509	7,979,037
19,895,514	19,468,993	18,827,905	17,742,643
12,885,187	10,582,551	10,994,251	10,640,263
20,621,062	21,748,298	23,268,986	21,148,285
18,680,097	14,687,014	15,705,991	15,900,949
368,935	367,069	409,903	316,437
818,118	292,103	541,350	3,012,765
759,316	1,458,886	992,646	1,153,737
<u>100,064,465</u>	<u>91,910,768</u>	<u>91,556,770</u>	<u>89,932,986</u>
10,481,177	14,557,009	13,920,414	13,239,697
14,377,954	9,912,198	6,491,388	5,103,415
8,297,675	7,631,723	5,125,262	4,371,973
<u>33,156,806</u>	<u>32,100,930</u>	<u>25,537,064</u>	<u>22,715,085</u>
<u>133,221,271</u>	<u>124,011,698</u>	<u>117,093,834</u>	<u>112,648,071</u>
(44,697,200)	(36,035,803)	(39,747,566)	(41,503,528)
6,831,605	(794,790)	5,313,572	13,151,645
<u>(37,865,595)</u>	<u>(36,830,593)</u>	<u>(34,433,994)</u>	<u>(28,351,883)</u>
9,939,217	9,207,843	8,720,422	8,303,232
1,055,966	1,092,617	1,281,357	1,817,104
10,468,290	10,382,807	9,990,673	9,797,425
694,283	688,584	504,044	347,723
1,214,090	1,208,972	1,159,203	1,088,603
9,247,660	8,882,250	8,465,661	8,137,853
2,113,203	1,968,616	0	0
4,787,343	6,009,853	4,351,795	8,273,034
2,155,344	874,016	1,148,945	1,771,579
3,068,137	2,383,083	2,960,053	2,599,737
144,278	(4,000)	(4,000)	368,799
<u>44,887,811</u>	<u>42,694,641</u>	<u>38,578,153</u>	<u>42,505,089</u>
543,219	271,861	343,388	564,253
16,850	0	0	0
1,086,350	622,497	457,553	314,151
(144,278)	4,000	4,000	(368,799)
<u>1,502,141</u>	<u>898,358</u>	<u>804,941</u>	<u>509,605</u>
<u>46,389,952</u>	<u>43,592,999</u>	<u>39,383,094</u>	<u>43,014,694</u>
190,611	6,658,838	(1,169,413)	1,001,561
8,333,746	103,568	6,118,513	13,661,250
<u>\$8,524,357</u>	<u>\$6,762,406</u>	<u>\$4,949,100</u>	<u>\$14,662,811</u>

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

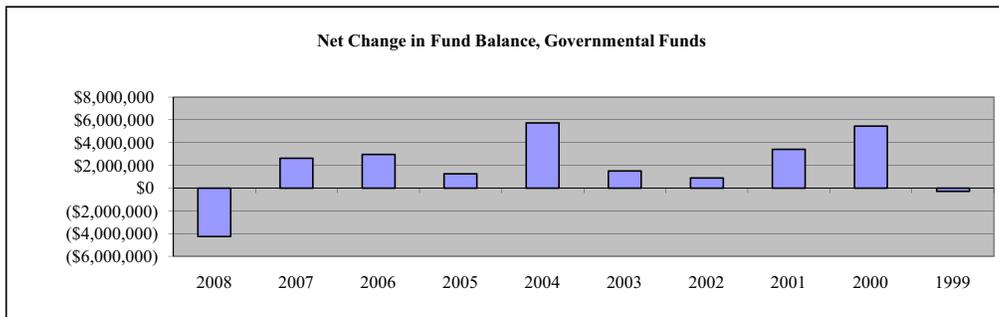
	2008	2007	2006	2005
General Fund				
Reserved	\$326,735	\$654,748	\$1,044,077	\$683,319
Unreserved	8,796,328	12,172,698	12,891,533	11,882,337
<i>Total General Fund</i>	<u>9,123,063</u>	<u>12,827,446</u>	<u>13,935,610</u>	<u>12,565,656</u>
All Other Governmental Funds				
Reserved	1,954,618	1,786,384	2,307,721	2,186,835
Undesignated, Reported in:				
Special Revenue funds	34,867,270	34,679,323	30,389,724	28,321,593
Debt Service funds	146,988	515,801	815,977	1,343,977
Capital Projects funds	346,621	892,736	634,208	693,913
Total All Other Governmental Funds	<u>37,315,497</u>	<u>37,874,244</u>	<u>34,147,630</u>	<u>32,546,318</u>
<i>Total Governmental Funds</i>	<u><u>\$46,438,560</u></u>	<u><u>\$50,701,690</u></u>	<u><u>\$48,083,240</u></u>	<u><u>\$45,111,974</u></u>



2004	2003	2002	2001	2000	1999
\$620,771	\$211,783	\$132,791	\$869,332	\$867,792	\$237,660
9,901,970	11,555,553	9,906,650	8,397,264	9,910,785	7,816,805
10,522,741	11,767,336	10,039,441	9,266,596	10,778,577	8,054,465
2,259,801	117,493	243,209	1,726,707	1,976,644	1,513,616
28,465,405	23,103,176	22,782,197	21,248,369	16,248,000	15,525,698
1,597,989	2,121,108	2,459,793	1,857,048	1,616,815	1,258,093
1,015,095	1,017,120	1,086,920	1,635,751	1,719,960	535,513
33,338,290	26,358,897	26,572,119	26,467,875	21,561,419	18,832,920
\$43,861,031	\$38,126,233	\$36,611,560	\$35,734,471	\$32,339,996	\$26,887,385

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

	2008	2007	2006	2005
Revenues				
Property Taxes	\$24,238,657	\$25,215,487	\$25,316,392	\$23,167,578
Sales Taxes	9,652,973	9,952,476	9,557,722	9,247,660
Property Transfer Taxes	1,580,720	823,231	926,947	2,113,203
Charges for Services	15,624,183	15,406,823	13,369,036	15,149,458
Licenses and Permits	7,886	5,965	19,018	124,610
Fines and Forfeitures	778,235	821,902	673,409	646,182
Intergovernmental	42,385,418	47,301,110	45,362,701	40,352,013
Special Assessments	3,308,693	877,193	974,326	949,385
Interest	3,113,294	5,395,844	3,912,399	2,155,344
Rentals	344,988	377,782	358,907	364,750
Donations	218,528	192,697	250,063	175,084
Other	4,811,799	5,850,941	3,655,843	3,068,137
<i>Total Revenues</i>	<u>106,065,374</u>	<u>112,221,451</u>	<u>104,376,763</u>	<u>97,513,404</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	13,800,498	15,110,565	14,629,399	15,349,989
Judicial	8,758,616	9,820,561	9,356,069	8,780,945
Public Safety	21,871,908	21,253,841	19,461,404	18,086,388
Public Works	11,094,849	8,197,916	8,262,713	8,676,907
Health	26,205,108	25,212,522	23,059,844	19,269,125
Human Services	23,032,296	24,017,798	20,189,682	18,155,207
Economic Development and Assistance	584,872	635,354	592,911	368,935
Capital Outlay	1,686,371	1,729,362	2,028,664	3,852,346
Intergovernmental	847,130	844,663	418,685	818,118
Debt service:				
Principal Retirement	1,992,578	2,209,568	2,715,932	2,334,055
Interest and Fiscal Charges	491,111	592,584	721,008	770,635
Bond Issuance Cost	0	0	0	0
<i>Total Expenditures</i>	<u>110,365,337</u>	<u>109,624,734</u>	<u>101,436,311</u>	<u>96,462,650</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,299,963)</u>	<u>2,596,717</u>	<u>2,940,452</u>	<u>1,050,754</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	36,833	21,733	30,814	55,911
General Obligation Bonds Issued	0	0	0	0
Repayment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	3,121,574	2,743,940	3,099,730	3,407,147
Transfers Out	(3,121,574)	(2,743,940)	(3,099,730)	(3,262,869)
Transfers Out to Component Unit	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>36,833</u>	<u>21,733</u>	<u>30,814</u>	<u>200,189</u>
<i>Net Change in Fund Balances</i>	<u><u>(\$4,263,130)</u></u>	<u><u>\$2,618,450</u></u>	<u><u>\$2,971,266</u></u>	<u><u>\$1,250,943</u></u>
Debt Service as a Percentage of Noncapital Expenditures	2.3%	2.6%	3.4%	3.3%



2004	2003	2002	2001	2000	1999
\$22,607,376	\$21,607,062	\$21,305,683	\$19,273,148	\$16,001,882	\$15,859,094
8,882,250	8,465,661	8,137,853	7,701,566	7,564,324	7,191,887
1,968,616	0	0	0	0	0
13,233,413	16,331,587	14,995,533	13,105,568	10,468,852	11,406,102
142,342	35,630	22,257	19,813	5,985	22,983
681,517	595,918	644,485	635,832	553,455	447,871
44,396,903	40,367,576	36,475,060	33,405,037	35,777,602	29,576,128
890,237	820,641	747,186	863,719	1,232,520	998,835
865,576	1,133,832	1,771,579	3,803,932	5,437,039	3,284,978
260,005	234,528	243,995	243,218	210,843	225,606
99,008	118,078	169,274	138,379	142,852	117,125
2,381,436	2,958,878	2,804,949	2,344,200	1,999,102	1,341,306
96,408,679	92,669,391	87,317,854	81,534,412	79,394,456	70,471,915
14,182,034	12,112,114	11,048,286	10,242,190	9,975,779	8,574,337
8,791,606	8,314,326	7,642,905	8,029,105	6,960,094	6,941,495
17,790,560	17,401,603	16,349,189	15,413,705	13,936,694	12,206,605
7,518,086	7,814,336	6,670,167	7,040,709	6,544,156	6,444,036
21,658,900	22,525,393	20,174,085	18,064,712	16,018,161	15,413,734
14,053,168	15,263,462	15,307,415	12,022,650	13,088,715	11,743,191
325,213	394,731	308,100	353,055	311,796	433,753
2,698,723	3,611,743	4,229,778	2,351,099	4,778,509	6,248,792
292,103	541,350	3,012,765	883,747	944,670	2,846,202
2,273,303	2,204,498	2,097,953	2,057,110	1,964,112	1,902,171
1,117,347	998,120	1,200,252	1,331,930	1,481,893	1,515,056
0	0	45,500	0	0	0
90,701,043	91,181,676	88,086,395	77,790,012	76,004,579	74,269,372
5,707,636	1,487,715	(768,541)	3,744,400	3,389,877	(3,797,457)
31,162	30,958	11,831	40,677	12,662	0
0	0	4,975,000	0	2,062,440	3,500,000
0	0	(3,710,000)	0	0	0
3,432,386	3,588,285	4,610,174	3,669,243	3,950,735	6,719,378
(3,436,386)	(3,592,285)	(4,241,375)	(3,649,391)	(3,963,103)	(6,661,377)
0	0	0	(410,454)	0	(58,000)
27,162	26,958	1,645,630	(349,925)	2,062,734	3,500,001
\$5,734,798	\$1,514,673	\$877,089	\$3,394,475	\$5,452,611	(\$297,456)
3.8%	3.6%	3.9%	4.5%	4.8%	5.0%

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

	2008	2007	2006	2005
Unvoted Millage				
Operating	\$2.350000	\$2.330000	\$2.330000	\$2.360000
Bond	0.150000	0.170000	0.170000	0.140000
Voted Millage - by levy				
Mental Retardation Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.714931	0.786422	0.792304	0.794391
Commercial/Industrial and Public Utility Real	0.688256	0.735621	0.743031	0.736170
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2000 Mental Retardation Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	0.800722	0.880793	0.887380	0.889718
Commercial/Industrial and Public Utility Real	0.770646	0.823896	0.832195	0.824510
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
Mental Retardation Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.872749	0.960022	0.967203	0.969750
Commercial/Industrial and Public Utility Real	0.949021	1.014332	1.024550	1.015090
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Mental Health Recovery Bond - Continuing				
Residential/Agricultural Real	0.000000	0.000000	0.090000	0.100000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.090000	0.100000
General Business and Public Utility Personal	0.000000	0.000000	0.090000	0.100000
2007 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.315820	0.347402	0.316922	0.317756
Commercial/Industrial and Public Utility Real	0.324198	0.346509	0.299316	0.296553
General Business and Public Utility Personal	0.350000	0.350000	0.400000	0.400000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.181818	0.182423	0.183787	0.184271
Commercial/Industrial and Public Utility Real	0.187122	0.189462	0.191370	0.189603
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total Voted Millage by type of Property				
Residential/Agricultural Real	2.886040	3.157062	3.237596	3.255886
Commercial/Industrial and Public Utility Real	2.919243	3.109820	3.180462	3.161926
General Business and Public Utility Personal	4.570000	4.570000	4.710000	4.720000
Total Millage by type of Property				
Residential/Agricultural Real	\$5.386040	\$5.657062	\$5.737596	\$5.755886
Commercial/Industrial and Public Utility Real	5.419243	5.609820	5.680462	5.661926
General Business and Public Utility Personal	7.070000	7.070000	7.210000	7.220000

2004	2003	2002	2001	2000	1999
\$2.350000	\$2.330000	\$2.290000	\$2.280000	\$2.380000	\$2.350000
0.150000	0.170000	0.210000	0.220000	0.120000	0.150000
0.854555	0.858520	0.862196	1.000000	0.199318	0.199692
0.776536	0.771593	0.765526	0.992969	0.333020	0.337561
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.957102	0.961542	0.965660	1.120000	0.567121	0.568187
0.869720	0.864184	0.857389	1.112125	0.640755	0.649492
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
1.043195	1.048034	1.052522	1.220744	1.215880	1.218166
1.070751	1.063933	1.055568	1.369184	1.378877	1.397680
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.110000	0.120000	0.140000	0.170000	0.180000	0.200000
0.110000	0.120000	0.140000	0.170000	0.180000	0.200000
0.110000	0.120000	0.140000	0.170000	0.180000	0.200000
0.341822	0.343408	0.344878	0.285251	0.284115	0.284649
0.312814	0.310822	0.308378	0.321071	0.323344	0.327753
0.400000	0.400000	0.400000	0.500000	0.500000	0.500000
0.198227	0.199147	0.000000	0.000000	0.000000	0.000000
0.200000	0.200000	0.000000	0.000000	0.000000	0.000000
0.200000	0.200000	0.000000	0.000000	0.000000	0.000000
3.504901	3.530651	3.365256	3.795995	2.446434	2.470694
3.339821	3.330532	3.126861	3.965349	2.855996	2.912486
4.730000	4.740000	4.560000	4.690000	4.700000	4.720000
\$6.004901	\$6.030651	\$5.865256	\$6.295995	\$4.946434	\$4.970694
5.839821	5.830532	5.626861	6.465349	5.355996	5.412486
7.230000	7.240000	7.060000	7.190000	7.200000	7.220000

(continued)

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

	2008	2007	2006	2005
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$3.250000	\$3.250000	\$3.350000	\$3.350000
Commercial/Industrial and Public Utility Real	3.250000	3.250000	3.350000	3.350000
General Business and Public Utility Personal	3.250000	3.250000	3.350000	3.350000
Medina				
Residential/Agricultural Real	4.929068	5.056186	5.206620	5.308539
Commercial/Industrial and Public Utility Real	4.819563	4.951608	5.094469	5.188104
General Business and Public Utility Personal	5.450000	5.450000	5.600000	5.700000
Rittman				
Residential/Agricultural Real	5.314318	5.321502	5.327460	5.401219
Commercial/Industrial and Public Utility Real	5.625965	5.625177	5.612308	5.896482
General Business and Public Utility Personal	5.800000	5.800000	5.800000	6.200000
Wadsworth				
Residential/Agricultural Real	5.248301	5.012010	5.035385	5.058484
Commercial/Industrial and Public Utility Real	5.342735	4.806931	4.949089	4.975061
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Villages				
Chippewa Lake				
Residential/Agricultural Real	7.594862	8.097698	8.109200	8.117048
Commercial/Industrial and Public Utility Real	7.858988	8.088452	8.088452	8.088452
General Business and Public Utility Personal	8.600000	8.600000	8.600000	8.600000
Creston				
Residential/Agricultural Real	6.563135	6.608060	6.608060	6.933345
Commercial/Industrial and Public Utility Real	7.850020	7.870810	7.870810	7.870810
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
Gloria Glens				
Residential/Agricultural Real	11.384017	9.696712	9.704977	9.671229
Commercial/Industrial and Public Utility Real	23.100000	23.100000	23.100000	23.100000
General Business and Public Utility Personal	23.100000	23.100000	23.100000	23.100000
Lodi				
Residential/Agricultural Real	10.053792	10.416715	8.704753	8.696679
Commercial/Industrial and Public Utility Real	10.469366	10.506457	8.979496	9.103934
General Business and Public Utility Personal	10.700000	10.700000	10.700000	10.700000
Seville				
Residential/Agricultural Real	4.115779	4.296194	4.361514	4.350932
Commercial/Industrial and Public Utility Real	4.247284	4.309712	4.254014	4.262776
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	10.574028	6.394984	6.394392	6.387260
Commercial/Industrial and Public Utility Real	10.377575	6.604244	6.517480	6.515156
General Business and Public Utility Personal	11.900000	7.400000	7.400000	7.400000
Westfield Center				
Residential/Agricultural Real	2.600000	2.600000	2.600000	2.600000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	2.600000	2.600000
General Business and Public Utility Personal	2.600000	2.600000	2.600000	2.600000

2004	2003	2002	2001	2000	1999
\$3.350000	\$3.350000	\$3.350000	\$3.450000	\$3.550000	\$3.650000
3.350000	3.350000	3.350000	3.450000	3.550000	3.650000
3.350000	3.350000	3.350000	3.450000	3.550000	3.650000
5.412669	5.408870	5.419997	5.800000	5.233036	5.234162
5.237648	5.230067	5.208278	5.784156	5.437955	5.425842
5.700000	5.700000	5.700000	5.800000	6.000000	6.000000
5.394455	5.414497	5.665786	5.683977	4.423419	4.659125
5.932239	5.932691	6.179620	6.185122	5.472825	5.514087
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
5.232944	5.253312	5.252520	5.711376	5.446422	5.442926
5.073019	5.072081	5.041850	5.793105	5.579156	5.577470
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
8.600000	7.188488	7.206302	8.151212	8.157092	8.159006
8.291744	6.884108	6.884108	8.600000	8.600000	8.600000
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
6.611385	7.281725	7.644880	7.670905	7.723590	8.302520
7.949280	7.804100	8.182170	8.243525	8.244330	8.318585
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
10.163818	6.654593	6.640018	8.001655	8.020347	8.020373
23.100000	19.600000	19.600000	19.600000	19.600000	19.600000
23.100000	19.600000	19.600000	19.600000	19.600000	19.600000
9.196491	9.189402	9.177624	10.297866	8.266462	7.207699
8.798295	8.838459	8.962026	10.678251	9.566637	8.549656
11.700000	11.700000	11.700000	11.700000	11.700000	10.700000
4.475786	4.463724	4.461304	4.868132	4.861072	3.219448
4.331148	4.362098	4.384110	5.088340	5.092178	3.751684
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
6.599136	6.590760	6.596104	7.174148	7.163884	7.146336
6.577916	6.577916	6.571320	7.400000	7.316400	7.386612
7.400000	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

(continued)

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

	2008	2007	2006	2005
Townships				
Brunswick Hills				
Residential/Agricultural Real	\$9.301618	\$10.088993	\$10.218462	\$10.392410
Commercial/Industrial and Public Utility Real	9.394069	10.177582	10.234948	10.517423
General Business and Public Utility Personal	11.850000	11.850000	11.850000	11.850000
Chatham				
Residential/Agricultural Real	4.998074	5.200032	5.197139	5.193708
Commercial/Industrial and Public Utility Real	4.700422	4.854622	4.854622	4.854622
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
Granger				
Residential/Agricultural Real	5.322664	5.599018	4.600000	3.764307
Commercial/Industrial and Public Utility Real	4.839880	5.333812	4.600000	3.634397
General Business and Public Utility Personal	5.600000	5.600000	4.600000	4.100000
Guilford				
Residential/Agricultural Real	7.417423	7.776310	7.296529	7.026554
Commercial/Industrial and Public Utility Real	7.536208	7.799765	6.972569	6.657843
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
Guilford/Rittman				
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Guilford/Seville				
Residential/Agricultural Real	4.795467	5.091314	4.611523	4.352694
Commercial/Industrial and Public Utility Real	5.017915	5.210675	4.383479	4.074435
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	4.448147	4.600015	4.602680	4.600938
Commercial/Industrial and Public Utility Real	4.662692	4.598510	4.602591	4.650313
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Harrisville/Lodi				
Residential/Agricultural Real	0.936056	0.992624	0.993412	0.992606
Commercial/Industrial and Public Utility Real	1.057934	1.038216	1.039964	1.059739
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
Hinckley				
Residential/Agricultural Real	7.450469	8.014376	8.076046	8.067912
Commercial/Industrial and Public Utility Real	9.008432	8.476222	8.508026	8.073411
General Business and Public Utility Personal	13.050000	13.050000	13.050000	13.050000
Homer				
Residential/Agricultural Real	7.296402	5.819665	5.820192	5.820617
Commercial/Industrial and Public Utility Real	7.848167	6.116290	6.116290	6.116290
General Business and Public Utility Personal	7.900000	6.400000	6.400000	6.400000
Lafayette				
Residential/Agricultural Real	7.838446	8.710800	8.780093	8.885133
Commercial/Industrial and Public Utility Real	8.231354	8.673906	8.673906	8.675541
General Business and Public Utility Personal	8.800000	10.500000	10.500000	10.500000

2004	2003	2002	2001	2000	1999
\$10.830033	\$10.996349	\$10.136119	\$11.599597	\$11.594534	\$5.927460
10.528415	10.528415	9.726002	11.919329	11.933424	6.475805
12.350000	12.350000	12.600000	12.600000	12.600000	7.600000
5.402412	5.400128	5.398869	5.747695	5.753865	5.757937
4.910765	4.910765	4.891053	5.528885	5.517634	5.500950
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
3.875681	3.874232	3.872702	4.100000	2.600000	2.600000
3.815963	3.821705	3.753210	4.100000	2.600000	2.600000
4.100000	4.100000	4.100000	4.100000	2.600000	2.600000
7.505190	7.500086	6.846749	7.441598	7.135722	6.844872
6.783260	6.832514	6.135612	7.497855	7.235409	6.987428
8.150000	8.150000	7.650000	7.650000	7.650000	7.650000
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
4.739532	4.733991	4.081553	4.541598	4.235722	4.222706
4.191869	4.241123	3.544221	4.608782	4.341102	4.385405
5.250000	5.250000	4.750000	4.750000	4.750000	4.750000
4.688863	4.680708	4.680220	4.958836	4.938099	4.927643
4.662352	4.680221	4.670365	5.237978	5.331278	5.474982
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
1.032007	1.029286	1.028737	1.150999	1.141413	1.134946
1.067308	1.074640	1.075941	1.323773	1.351257	1.387133
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
8.506442	8.548069	8.623994	7.816407	7.797255	7.813144
8.278521	8.263693	8.261033	7.997233	7.940474	7.909797
13.050000	13.050000	13.050000	11.050000	11.050000	11.050000
5.939502	5.937877	9.426663	6.400000	6.400000	5.723755
5.959012	5.959970	9.988203	6.400000	6.400000	5.754027
6.400000	6.400000	10.700000	6.400000	6.400000	6.400000
9.345040	9.352899	8.200488	7.996174	8.092060	8.115171
8.883864	8.863044	7.433569	7.834131	7.855011	7.875782
10.500000	10.500000	9.750000	8.750000	9.750000	9.750000

(continued)

Medina County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 of Assessed Value)

Last Ten Years

	2008	2007	2006	2005
Lafayette/Chippewa-on-the-Lake Village				
Residential/Agricultural Real	\$3.184519	\$3.512186	\$3.548239	\$3.602465
Commercial/Industrial and Public Utility Real	3.515651	3.775302	3.775302	3.776243
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
Litchfield				
Residential/Agricultural Real	7.025360	7.494826	7.501521	7.506348
Commercial/Industrial and Public Utility Real	7.372728	7.592249	7.658464	7.849297
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.313639	5.451294	5.097181	4.949641
Commercial/Industrial and Public Utility Real	5.275643	5.566764	5.227116	5.015901
General Business and Public Utility Personal	6.200000	6.200000	6.200000	5.700000
Medina				
Residential/Agricultural Real	5.910032	5.216260	5.246827	5.255789
Commercial/Industrial and Public Utility Real	6.150155	5.233007	5.259360	5.257680
General Business and Public Utility Personal	6.600000	5.600000	5.600000	5.600000
Montville				
Residential/Agricultural Real	7.515787	8.010667	7.533614	5.917558
Commercial/Industrial and Public Utility Real	7.259041	7.908677	7.984386	6.060798
General Business and Public Utility Personal	10.950000	10.950000	10.950000	9.950000
Sharon				
Residential/Agricultural Real	6.254599	6.695655	6.432674	6.425671
Commercial/Industrial and Public Utility Real	6.957008	6.178666	5.779736	5.927316
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Spencer				
Residential/Agricultural Real	5.401922	5.505186	5.515470	5.515066
Commercial/Industrial and Public Utility Real	5.341778	5.437342	5.407054	5.406234
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.901922	2.005186	2.015470	2.015066
Commercial/Industrial and Public Utility Real	1.841778	1.937342	1.907054	1.906234
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	3.189134	3.287922	3.298360	3.300238
Commercial/Industrial and Public Utility Real	3.699258	3.654818	3.651246	3.658142
General Business and Public Utility Personal	4.400000	4.400000	4.400000	4.400000
Westfield				
Residential/Agricultural Real	3.972841	4.086679	4.087332	4.086147
Commercial/Industrial and Public Utility Real	4.084566	4.188768	4.201567	4.205827
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000
Westfield/Gloria Glens Village				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
Westfield/Westfield Center Village				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000

2004	2003	2002	2001	2000	1999
\$3.854482	\$3.857863	\$2.666426	\$3.985186	\$4.079384	\$4.095429
3.900000	3.900000	2.481231	4.142583	4.165215	4.181106
3.900000	3.900000	3.150000	4.150000	5.150000	5.150000
7.788376	6.990313	7.001935	7.588233	7.592343	7.601528
7.887056	7.157620	7.157620	8.268208	8.268208	8.268307
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
4.917064	5.005265	5.014486	5.361999	5.368521	5.096056
4.813290	4.769637	4.878991	5.284880	5.295392	5.178884
5.200000	5.450000	5.450000	6.200000	6.200000	5.450000
5.457099	4.075718	4.081248	4.291596	4.286218	3.435800
5.327249	3.968497	3.947904	4.401982	4.437923	3.816664
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
6.244032	6.347821	6.413759	7.134118	7.936067	8.004364
6.373281	6.385609	6.291094	7.470148	8.416244	8.649540
9.950000	9.950000	9.950000	9.950000	10.950000	10.950000
6.846073	5.450639	5.454380	6.019036	5.602208	5.644783
6.352439	4.808687	4.958938	5.965457	5.546217	5.641051
7.400000	7.400000	7.400000	7.400000	8.400000	8.400000
5.612574	5.614110	5.611006	5.900000	5.226142	5.229432
5.469180	5.469180	5.466548	5.900000	5.351822	5.372712
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
2.112574	2.114110	2.111006	2.400000	1.726142	1.729432
1.969180	1.969180	1.966548	2.400000	1.851822	1.872712
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
2.884635	2.888589	2.887194	2.972387	2.970158	3.550122
3.052938	3.053044	3.047227	3.207068	3.201978	3.999908
3.400000	3.400000	3.400000	3.400000	3.400000	4.400000
4.186308	4.187392	4.186602	4.384984	4.385826	4.391886
4.246803	4.248519	4.181505	4.476349	4.475341	4.474717
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000

(continued)

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

	2008	2007	2006	2005
York				
Residential/Agricultural Real	\$5.875493	\$5.888657	\$5.990726	\$6.009173
Commercial/Industrial and Public Utility Real	5.815796	5.770373	6.781803	5.781803
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Special Districts				
General Health District				
Residential/Agricultural Real	0.540014	0.594014	0.598456	0.600032
Commercial/Industrial and Public Utility Real	0.555794	0.594044	0.600028	0.594488
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
County Library				
Residential/Agricultural Real	2.138768	1.634846	1.639729	1.641092
Commercial/Industrial and Public Utility Real	2.160495	1.666052	1.667721	1.658547
General Business and Public Utility Personal	2.250000	2.250000	2.250000	2.250000
Medina County Park District				
Residential/Agricultural Real	0.677658	0.744646	0.378961	0.380077
Commercial/Industrial and Public Utility Real	0.692177	0.742426	0.365362	0.362582
General Business and Public Utility Personal	0.750000	0.750000	0.500000	0.500000
Ella Everhard Library				
Residential/Agricultural Real	1.439576	1.604466	1.614543	1.623898
Commercial/Industrial and Public Utility Real	1.526350	1.586455	1.672193	1.688424
General Business and Public Utility Personal	1.750000	1.750000	1.750000	1.750000
Spencer Fire District				
Residential/Agricultural Real	2.587605	2.765515	2.783235	2.782535
Commercial/Industrial and Public Utility Real	2.819334	3.006119	2.946893	2.945289
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	4.020174	3.611536	3.613982	3.870780
Commercial/Industrial and Public Utility Real	4.300000	4.112495	4.112495	4.045448
General Business and Public Utility Personal	4.300000	4.300000	4.300000	4.300000
Cleveland Metro Parks				
Residential/Agricultural Real	1.669978	1.671514	1.846449	1.845703
Commercial/Industrial and Public Utility Real	1.712737	1.718742	1.850000	1.839668
General Business and Public Utility Personal	1.850000	1.850000	1.850000	1.850000
Wayne County Library				
Residential/Agricultural Real	0.994298	0.993829	0.994250	0.805001
Commercial/Industrial and Public Utility Real	1.092878	1.085504	1.081017	0.872974
General Business and Public Utility Personal	1.250000	1.250000	1.250000	1.000000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	1.99990	2.02140	2.02740	2.02812
General Business and Public Utility Personal	3.05000	3.05000	3.05000	3.05000
Wayne				
Residential/Agricultural Real	2.749103	2.000002	2.000002	2.000002
Commercial/Industrial and Public Utility Real	3.078411	2.310632	2.298979	2.397347
General Business and Public Utility Personal	4.850000	4.100000	4.100000	4.100000

2004	2003	2002	2001	2000	1999
\$6.187499	\$6.183482	\$5.634377	\$7.503035	\$7.464960	\$7.443410
6.200000	6.200000	5.334581	7.230233	7.697831	7.646643
6.200000	6.200000	6.200000	7.700000	7.700000	7.700000
0.645476	0.648472	0.651248	0.755336	0.752959	0.454374
0.627085	0.623093	0.618193	0.801862	0.807539	0.518551
1.000000	1.000000	1.000000	1.000000	1.000000	0.700000
1.690254	0.693270	0.696834	0.807831	0.804714	0.806380
1.697431	0.691881	0.686936	0.892040	0.898035	0.912512
2.250000	1.250000	1.250000	1.250000	1.250000	1.250000
0.408764	0.410588	0.412086	0.476836	0.474923	0.475773
0.382620	0.380153	0.377112	0.489120	0.492731	0.499610
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.738259	1.750000	1.015079	1.181323	1.174987	1.175949
1.750000	1.750000	1.090271	1.399729	1.401764	1.399337
1.750000	1.750000	1.750000	1.750000	1.750000	1.750000
2.950527	2.953172	2.947827	3.445722	3.438379	3.446909
3.068374	3.068374	3.063227	3.910797	3.686911	3.739961
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
2.961018	3.313786	3.492758	3.701665	3.702422	4.074638
3.423746	3.808689	4.028233	4.097883	4.095714	4.209994
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
1.166111	1.275831	1.277145	1.281240	1.427219	1.428909
1.320837	1.340331	1.324997	1.324742	1.503872	1.508351
1.550000	1.550000	1.550000	1.550000	1.550000	1.550000
0.807108	0.000000	0.000000	0.000000	0.000000	0.000000
0.874935	0.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.00000	1.99957	2.00455	2.00000	2.00000	2.05692
2.01225	2.00000	2.16546	2.18048	2.21540	2.21860
3.05000	3.05000	3.05000	3.05000	3.05000	3.05000
2.001109	2.000001	2.000003	2.000000	1.996742	2.197212
2.309935	2.483054	2.660846	2.673513	2.683112	2.701217
4.100000	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

	2008	2007	2006	2005
Out-of-County School Districts				
North Central LSD				
Residential/Agricultural Real	\$28.232553	\$28.135766	\$22.936071	\$22.985237
Commercial/Industrial and Public Utility Real	29.118696	28.225390	23.036495	23.063693
General Business and Public Utility Personal	36.000000	35.900000	30.700000	30.700000
Rittman Exempted Village SD				
Residential/Agricultural Real	36.819700	36.529270	27.304939	32.698401
Commercial/Industrial and Public Utility Real	55.505476	55.191542	45.760541	51.579092
General Business and Public Utility Personal	63.350000	63.050000	53.800000	60.300000
Schools				
Black River Local School District				
Residential/Agricultural Real	23.400007	23.551943	23.945629	25.425060
Commercial/Industrial and Public Utility Real	23.400029	26.897219	27.604449	28.881843
General Business and Public Utility Personal	46.900000	55.830000	55.830000	56.830000
Brunswick City School District				
Residential/Agricultural Real	39.250024	39.906323	35.008619	36.709456
Commercial/Industrial and Public Utility Real	39.250028	40.351360	35.169796	36.678052
General Business and Public Utility Personal	68.920000	70.370000	65.470000	67.170000
Buckeye Local School District				
Residential/Agricultural Real	24.700010	24.700029	24.802810	25.864779
Commercial/Industrial and Public Utility Real	26.661699	27.912677	28.036694	28.951101
General Business and Public Utility Personal	59.700000	59.700000	59.700000	60.700000
Cloverleaf Local School District				
Residential/Agricultural Real	27.807213	27.992806	29.566992	22.963435
Commercial/Industrial and Public Utility Real	28.635404	29.317681	33.483559	27.014311
General Business and Public Utility Personal	55.400000	55.400000	61.300000	55.800000
Highland Local School District				
Residential/Agricultural Real	29.272809	31.418431	31.667105	32.406460
Commercial/Industrial and Public Utility Real	25.057953	26.343609	28.467317	28.040974
General Business and Public Utility Personal	70.550000	70.550000	70.550000	71.320000
Medina City School District				
Residential/Agricultural Real	40.816610	43.339788	43.589730	36.398567
Commercial/Industrial and Public Utility Real	44.692818	47.623289	47.483362	39.682739
General Business and Public Utility Personal	91.460000	91.480000	91.480000	84.080000
Wadsworth City School District				
Residential/Agricultural Real	28.801447	31.728218	31.869675	32.751023
Commercial/Industrial and Public Utility Real	33.102747	35.164292	36.567474	37.583103
General Business and Public Utility Personal	67.500000	71.500000	71.500000	72.250000

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 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

2004	2003	2002	2001	2000	1999
\$22.928285	\$23.348809	\$23.606733	\$24.013849	\$24.418511	\$27.314795
23.061191	23.389371	23.606331	24.139615	24.577669	27.412737
30.700000	31.000000	31.200000	31.600000	32.000000	34.800000
32.418447	27.481211	29.519675	29.680831	29.728339	32.882544
51.747243	46.861980	50.139318	50.207562	50.068563	50.916058
60.300000	54.800000	54.800000	54.800000	54.800000	54.800000
25.922093	26.364610	27.406735	33.082014	33.691816	35.650202
29.196711	29.353651	31.326439	38.577869	38.347417	38.503324
56.830000	56.830000	56.830000	60.830000	60.830000	60.830000
30.257824	30.261270	30.202691	31.794103	31.677489	32.208396
30.428187	30.246939	30.113461	33.198379	33.155230	34.121648
60.670000	60.670000	61.920000	63.240000	63.240000	63.770000
26.986815	27.029292	27.146291	29.977871	25.559267	25.588634
29.319505	28.424598	29.036668	35.012893	30.985860	32.419588
60.700000	60.700000	60.700000	60.700000	56.340000	56.340000
24.456033	24.429030	24.458977	27.796864	27.617543	27.612516
27.555154	27.662075	27.802986	34.691064	34.681357	35.024804
55.800000	55.800000	55.800000	55.800000	55.800000	55.800000
34.439494	34.559582	34.659971	34.571654	33.339758	32.370785
30.149043	30.082431	30.455211	32.648519	31.538737	30.724421
71.320000	71.320000	71.320000	66.580000	65.380000	64.180000
38.187502	38.379048	38.598637	43.950672	43.931452	37.604492
40.650956	40.550821	40.154070	49.698494	50.211221	44.054290
84.080000	84.080000	84.080000	85.290000	85.290000	78.920000
34.356733	28.621558	28.605311	31.940581	30.944094	30.711783
38.590850	32.683878	32.434968	39.096982	38.258977	37.970872
72.250000	66.350000	66.350000	66.630000	65.750000	65.500000

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

Collection Year	Real Property Assessed Values			Tangible Personal Property	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2008	\$3,867,182,430	\$706,404,310	\$13,067,390,686	\$83,953,130	\$95,401,284
2007	3,452,753,890	681,670,120	11,812,640,029	82,331,600	93,558,636
2006	3,355,993,150	661,351,830	11,478,128,514	102,264,740	116,209,932
2005	3,252,858,090	615,828,540	11,053,390,371	103,947,740	118,122,432
2004	2,939,046,270	562,780,350	10,005,218,914	111,663,540	126,890,386
2003	2,816,765,910	548,433,370	9,614,855,086	114,326,210	129,916,148
2002	2,704,578,140	538,659,110	9,266,392,143	110,728,270	125,827,580
2001	2,261,163,190	411,257,860	7,635,488,714	108,476,650	123,268,920
2000	2,178,370,050	378,385,710	7,305,016,457	135,598,120	154,088,773
1999	2,080,794,010	366,102,380	6,991,132,543	138,866,220	157,802,523

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. Personal property tax is assessed on all tangible personal property used in business in Ohio. 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 started being phased out in 2006. For collection year 2008 both types of general business tangible personal property were assessed at 6.25 percent. The percentage will be zero for 2009.

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 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Source: Medina County Auditor

Tangible Personal Property		Total			
General Business		Assessed	Estimated		Weighted
Assessed	Estimated	Assessed	Actual	Ratio	Average
Value	Actual Value	Values	Value		Tax Rate
\$7,522,140	\$60,177,120	\$4,665,062,010	\$13,222,969,090	35.28%	\$5.42
85,383,363	683,066,904	4,302,138,973	12,589,265,569	34.17	5.70
135,681,115	723,632,613	4,255,290,835	12,317,971,059	34.55	5.81
205,454,251	893,279,352	4,178,088,621	12,064,792,155	34.63	5.85
290,678,631	1,263,820,135	3,904,168,791	11,395,929,435	34.26	6.11
292,506,342	1,271,766,704	3,772,031,832	11,016,537,938	34.24	6.13
317,443,253	1,380,188,057	3,671,408,773	10,772,407,779	34.08	5.97
319,694,873	1,389,977,709	3,100,592,573	9,148,735,343	33.89	6.44
305,377,030	1,327,726,217	2,997,730,910	8,786,831,447	34.12	5.33
264,136,979	1,148,421,648	2,849,899,589	8,297,356,713	34.35	5.34

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

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections To Tax Levy</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections (1)</u>	<u>Percent of Total Tax Collections To Tax Levy</u>
2008	\$25,570,996	\$24,147,818	94.43 %	\$821,145	\$24,968,963	97.65 %
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
2002	19,858,328	19,060,641	95.98	575,358	19,635,999	98.88
2001	17,897,268	17,399,063	97.22	406,751	17,805,814	99.49
2000	13,855,193	13,531,524	97.66	474,963	14,006,487	101.09
1999	13,404,638	11,633,845	86.79	349,967	11,983,812	89.40

Source: Medina County Auditor

Note: The County does not identify delinquent collections by the year for which the tax was levied.

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

Medina County, Ohio

Principal Taxpayers

2008 and 1999

Taxpayer	2008	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Edison Company	\$41,732,890	0.91%
American Transmission Systems	21,669,260	0.47
Ohio Farmers Insurance	17,444,740	0.38
Columbia Gas Trans Corp	12,614,430	0.28
Columbia Gas of Ohio	6,989,610	0.15
Verison North, Inc.	6,891,160	0.15
Lodi Station LLC	6,743,200	0.15
Surrey Medwick Acquistion LLC	6,371,260	0.14
Centro NP Brunswick Town Center LLC	5,750,960	0.13
Aldi Inc	5,297,200	0.12
	<u>\$131,504,710</u>	<u>2.88%</u>
Total Assessed Valuation	<u>\$4,573,586,740</u>	

Taxpayer	1999	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Edison Company	\$69,371,930	2.83%
GTE North, Inc.	35,666,900	1.46
Columbia Gas of Ohio Inc.	17,154,530	0.70
MTD Products	12,154,670	0.50
Ohio Farmers Insurance	11,301,900	0.46
Hardware Wholesalers	8,561,200	0.35
Columbia Gas Trans Corp	7,840,990	0.32
Discount Drug Mart	7,631,950	0.31
Oaks at Medina	5,801,130	0.24
Valley City Steel	5,153,790	0.21
	<u>\$180,638,990</u>	<u>7.38%</u>
Total Assessed Valuation	<u>\$2,446,896,390</u>	

Source: Medina County Auditor

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

Year	Governmental Activities					Business-Type Activities		
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Notes Payable	OWDA Loans	OPWC Loans	Revenue Bonds
2008	\$5,610,000	\$1,405,652	\$1,260,911	\$133,863	\$0	\$101,228,280	\$209,929	\$239,341
2007	6,947,768	1,595,940	1,663,521	183,543	0	104,042,202	226,723	299,053
2006	8,694,637	1,781,228	1,873,898	247,446	0	103,058,151	251,914	358,765
2005	10,731,506	1,981,516	2,271,246	325,742	0	102,464,606	268,708	418,477
2004	11,415,000	2,206,804	2,645,013	0	0	96,329,091	285,503	478,189
2003	13,110,000	2,433,492	2,996,628	0	0	97,188,391	302,297	537,901
2002	15,357,613	2,242,180	3,327,438	0	0	95,555,091	319,091	597,613
2001	15,035,000	2,465,148	3,946,902	0	0	80,016,503	0	657,325
2000	16,540,000	2,731,836	3,041,052	0	0	60,032,716	0	740,759
1999	16,542,500	2,396,024	433,650	0	1,195,000	43,692,061	0	835,471

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

Source: Medina County Auditor

Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$110,087,976	1.92 %	\$643
114,958,750	2.02	677
116,266,039	2.21	683
118,461,801	2.90	704
113,359,600	2.87	696
116,568,709	2.97	721
117,399,026	3.02	732
102,120,878	2.58	656
83,086,363	2.17	550
65,094,706	2.45	419

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
2008	171,210	\$13,222,969,090	\$5,610,000	0.04 %	\$33
2007	169,832	12,589,265,569	6,947,768	0.06	41
2006	170,200	12,317,971,059	8,694,637	0.07	51
2005	168,198	12,064,792,155	10,731,506	0.09	64
2004	162,906	11,395,929,435	11,415,000	0.10	70
2003	161,680	11,016,537,938	13,110,000	0.12	81
2002	160,453	10,772,407,779	15,357,613	0.14	96
2001	155,780	9,148,735,343	15,035,000	0.16	97
2000	151,095	8,786,831,447	16,540,000	0.19	109
1999	155,190	8,297,356,713	16,542,500	0.20	107

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

Medina County, Ohio
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	
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
2002	9,701,432	8,935,161	766,271	2,264,538	906,917	3,171,455	0.24
2001	9,888,121	6,491,212	3,396,909	2,179,801	972,052	3,151,853	1.08
2000	9,733,703	5,586,524	4,147,179	2,114,149	1,047,828	3,161,977	1.31
1999	8,906,856	8,124,312	782,544	1,957,491	1,215,805	3,173,296	0.25

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2002	6,270,884	2,949,283	3,321,601	1,118,280	1,186,903	2,305,183	1.44
2001	6,462,730	4,110,111	2,352,619	1,022,580	1,145,520	2,168,100	1.09
2000	4,404,515	3,132,396	1,272,119	785,467	899,046	1,684,513	0.76
1999	4,209,089	2,377,906	1,831,183	715,064	906,812	1,621,876	1.13

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2002	6,811,866	3,801,465	3,010,401	470,283	453,604	923,887	3.26
2001	6,299,084	5,598,376	700,708	313,838	510,368	824,206	0.85
2000	6,573,393	5,069,150	1,504,243	291,374	532,833	824,207	1.83
1999	6,005,192	4,875,751	1,129,441	270,517	553,690	824,207	1.37

- (1) Includes OWDA Loans
- (2) Gross revenue is total operating revenue plus interest income
- (3) Operating expenses are exclusive of depreciation

Medina County, Ohio
Legal Debt Margin
Last Ten Years

	2008	2007	2006	2005
Total Assessed Property Value	<u>\$4,665,062,010</u>	<u>\$4,302,138,973</u>	<u>\$4,255,290,835</u>	<u>\$4,178,088,621</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$5,610,000	\$6,960,000	\$8,710,000	\$9,680,000
Special Assessment Bonds	1,405,652	1,595,940	1,781,228	1,981,516
General Obligation Revenue Bonds	239,341	299,053	358,765	418,477
OWDA Loans	102,489,191	102,522,512	104,932,049	104,735,852
OPWC Loans	343,792	410,263	499,360	594,450
Notes Payable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Gross Indebtedness	110,087,976	111,787,768	116,281,402	117,410,295
Less:				
Jail Construction Bonds	(595,000)	(1,170,000)	(1,725,000)	(2,270,000)
Special Assessment Debt	(1,405,652)	(1,595,940)	(1,781,228)	(1,981,516)
Revenue Bonds	(239,341)	(299,053)	(358,765)	(418,477)
OWDA Loans - Enterprise Fund Revenue	(101,228,280)	(86,147,750)	(103,058,151)	(102,464,606)
OWDA Loans - Special Assessment Revenue	(1,147,596)	(1,595,940)	(1,720,221)	(2,092,079)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(445,340)</u>	<u>(626,715)</u>	<u>(610,954)</u>	<u>(886,540)</u>
Total Net Debt Applicable to Debt Limit	<u>5,026,767</u>	<u>20,352,370</u>	<u>7,027,083</u>	<u>7,297,077</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>109,126,550</u>	<u>100,053,474</u>	<u>98,882,271</u>	<u>96,952,216</u>
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>115,126,550</u>	<u>106,053,474</u>	<u>104,882,271</u>	<u>102,952,216</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$110,099,783</u>	<u>\$85,701,104</u>	<u>\$97,855,188</u>	<u>\$95,655,139</u>
Legal Debt Margin as a Percentage of the Debt Limit	95.63%	80.81%	93.30%	92.91%
Unvoted Debt Limitation 1 % of Assessed Valuation	<u>\$46,650,620</u>	<u>\$43,021,390</u>	<u>\$42,552,908</u>	<u>\$41,780,886</u>
Total Gross Indebtedness	110,087,976	111,787,768	116,281,402	117,410,295
Less:				
Jail Construction Bonds	(595,000)	(1,170,000)	(1,725,000)	(2,270,000)
Special Assessment Debt	(1,405,652)	(1,595,940)	(1,781,228)	(1,981,516)
Revenue Bonds	(239,341)	(299,053)	(358,765)	(418,477)
OWDA Loans - Enterprise Fund Revenue	(101,228,280)	(86,147,750)	(103,058,151)	(102,464,606)
OWDA Loans - Special Assessment Revenue	(1,147,596)	(1,595,940)	(1,720,221)	(2,092,079)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(445,340)</u>	<u>(626,715)</u>	<u>(610,954)</u>	<u>(886,540)</u>
Net Debt Within 5 1/2 % Limitations	<u>5,026,767</u>	<u>20,352,370</u>	<u>7,027,083</u>	<u>7,297,077</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$41,623,853</u>	<u>\$22,669,020</u>	<u>\$35,525,825</u>	<u>\$34,483,809</u>
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	89.22%	52.69%	83.49%	82.53%

Source: County Financial Records

2004	2003	2002	2001	2000	1999
<u>\$3,904,168,791</u>	<u>\$3,772,031,832</u>	<u>\$3,671,408,773</u>	<u>\$3,100,592,573</u>	<u>\$2,997,730,910</u>	<u>\$2,849,899,589</u>
\$11,415,000	\$13,110,000	\$15,357,613	\$15,035,000	\$16,540,000	\$16,542,500
2,206,804	2,433,492	2,242,180	2,465,148	2,731,836	2,396,024
478,189	537,901	0	657,325	740,759	835,471
98,974,104	100,185,019	98,882,590	83,963,405	64,073,768	48,025,711
285,503	302,297	0	0	0	0
0	0	0	0	0	1,195,000
113,359,600	116,568,709	116,482,383	102,120,878	84,086,363	68,994,706
(2,805,000)	(3,330,000)	(3,850,000)	(4,130,000)	(4,530,000)	(4,910,000)
(2,206,804)	(2,433,492)	(2,242,180)	(2,465,148)	(2,731,836)	(2,396,024)
(478,189)	(537,901)	0	(657,325)	(740,759)	(835,471)
(96,329,091)	(97,188,391)	(95,555,091)	(80,016,503)	(60,032,716)	(43,692,061)
(2,441,433)	(2,769,668)	(3,078,086)	(3,676,975)	(4,041,052)	(4,333,650)
<u>(1,005,358)</u>	<u>(1,414,226)</u>	<u>(1,647,771)</u>	<u>(1,082,534)</u>	<u>(790,825)</u>	<u>(1,158,322)</u>
8,093,725	8,895,031	10,109,255	10,092,393	11,219,175	11,669,178
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
90,104,220	86,800,796	84,285,219	70,014,814	67,443,273	63,747,490
96,104,220	92,800,796	90,285,219	76,014,814	73,443,273	69,747,490
<u>\$88,010,495</u>	<u>\$83,905,765</u>	<u>\$80,175,964</u>	<u>\$65,922,421</u>	<u>\$62,224,098</u>	<u>\$58,078,312</u>
91.58%	90.41%	88.80%	86.72%	84.72%	83.27%
<u>\$39,041,688</u>	<u>\$37,720,318</u>	<u>\$36,714,088</u>	<u>\$31,005,926</u>	<u>\$29,977,309</u>	<u>\$28,498,996</u>
113,359,600	116,568,709	116,482,383	102,120,878	84,086,363	68,994,706
(2,805,000)	(3,330,000)	(3,850,000)	(4,130,000)	(4,530,000)	(4,910,000)
(2,206,804)	(2,433,492)	(2,242,180)	(2,465,148)	(2,731,836)	(2,396,024)
(478,189)	(537,901)	0	(657,325)	(740,759)	(835,471)
(96,329,091)	(97,188,391)	(95,555,091)	(80,016,503)	(60,032,716)	(43,692,061)
(2,441,433)	(2,769,668)	(3,078,086)	(3,676,975)	(4,041,052)	(4,333,650)
<u>(1,005,358)</u>	<u>(1,414,226)</u>	<u>(1,647,771)</u>	<u>(1,082,534)</u>	<u>(790,825)</u>	<u>(1,158,322)</u>
8,093,725	8,895,031	10,109,255	10,092,393	11,219,175	11,669,178
<u>\$30,947,963</u>	<u>\$28,825,287</u>	<u>\$26,604,833</u>	<u>\$20,913,533</u>	<u>\$18,758,134</u>	<u>\$16,829,818</u>
79.27%	76.42%	72.46%	67.45%	62.57%	59.05%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2008

<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	\$5,610,000	100 %	\$5,610,000
OWDA Loans	1,260,911	100	1,260,911
OPWC Loans	133,863	100	133,863
Special Assessment Bonds	<u>1,405,652</u>	100	<u>1,405,652</u>
<i>Total Direct - Medina County</i>	<u>8,410,426</u>		<u>8,410,426</u>
Overlapping			
Cities Wholly Within the County	22,004,298	100	22,004,298
City of Rittman	1,120,000	2	22,400
School Districts Wholly Within the County	64,572,426	100	64,572,426
Black River Local School District	4,419,900	43	1,900,557
Highland Local School District	<u>34,520,000</u>	99	<u>34,174,800</u>
<i>Total Overlapping</i>	<u>126,636,624</u>		<u>122,674,481</u>
<i>Totals</i>	<u><u>\$135,047,050</u></u>		<u><u>\$131,084,907</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, 2008.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers

2008 and 1999

2008

Employer	Employees	Percentage of Total County Employment
Discount Drug Mart Inc.	1,611	2.61 %
Westfield Companies	1,560	2.53
Medina County	1,135	1.84
RPM Internation Inc.	878	1.42
Brunswick City School District	860	1.39
Shiloh Industries Inc.	806	1.31
Medina City School District	788	1.28
Medina General Hospital	750	1.22
Wadsworth City Schools	493	0.80
Cloverleaf Local Schools	379	0.61
Total	<u>9,260</u>	<u>15.02 %</u>
Total Employment within the County	<u>61,651</u>	

1999

Employer	Employees	Percentage of Total County Employment
Discount Drug Mart Inc.	2,300	3.88 %
Shiloh Industries Inc.	1,938	3.27
Westfield Companies	1,500	2.53
Medina County	1,484	2.50
Scheider National Trucking	1,000	1.69
Medina General Hospital	920	1.55
Brunswick City School District	743	1.25
Medina City School District	715	1.21
K-Mart	570	0.96
Wadsworth City Schools District	410	0.69
	<u>11,580</u>	<u>19.52 %</u>
	<u>59,324</u>	

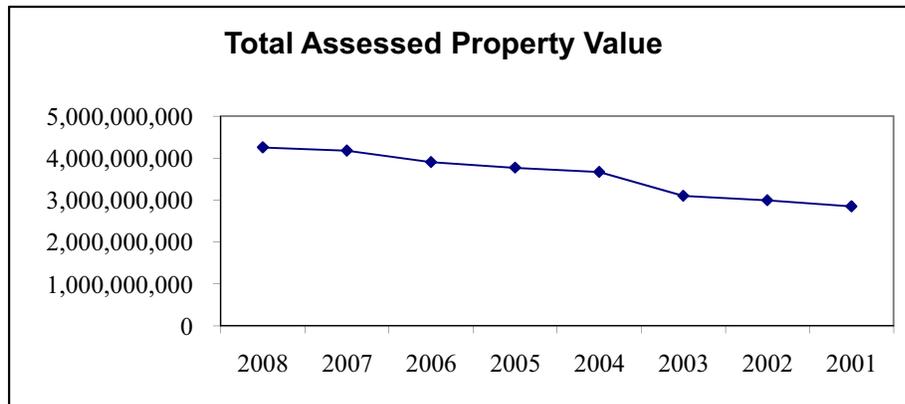
Source: Medina County Economic Development Corporation

Medina County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (1)	Median Household Income (1)	Median Age (1)	Number of Licensed Drivers
2008	171,210	\$5,726,974,500	\$33,450	\$61,812	39	125,128
2007	169,832	5,680,880,400	33,450	55,811	37	123,311
2006	170,200	5,260,201,200	30,906	55,811	37	122,090
2005	168,198	4,078,969,698	24,251	55,811	37	110,139
2004	162,906	3,950,633,406	24,251	55,811	37	110,139
2003	161,680	3,920,901,680	24,251	55,811	37	110,139
2002	160,453	3,891,145,703	24,251	55,811	37	113,278
2001	155,780	3,951,515,480	25,366	48,050	40	111,262
2000	151,095	3,832,675,770	25,366	48,050	40	114,614
1999	155,190	2,654,990,520	17,108	41,707	33	104,992

(1) Source: Medina County Auditor

(2) Computation of per capita personal income multiplied by population



<u>Number of Registered Voters</u>	<u>Number of County Employees (1)</u>	<u>Unemployment Rate (1)</u>	<u>Total Assessed Property Value (1)</u>
128,119	1,135	6.7 %	\$4,665,062,010
124,107	1,320	5.8	4,302,138,973
122,097	1,301	4.9	4,255,290,835
119,421	1,248	4.6	4,178,088,621
97,494	1,231	5.2	3,904,168,791
97,494	1,142	5.4	3,772,031,832
97,494	1,138	5.0	3,671,408,773
98,953	1,531	4.4	3,100,592,573
102,535	1,525	3.4	2,997,730,910
90,372	1,400	3.8	2,849,899,589

Medina County, Ohio
Full-Time Equivalent County Government Employees by Function/Program
Last Seven Years (1)

Function/Program	2008	2007	2006	2005
Governmental Activities				
General Government				
Legislative and Executive				
County Offices	172	140	138	115
Real Estate Assessment	15	19	34	33
Delinquent Real Estate Tax Assessment Collections	8	9	8	6
Workforce Development	1	2	2	5
Judicial				
County Offices	140	139	126	127
Community Awareness	2	2	2	2
Child Support Enforcement	36	37	38	38
Public Safety				
County Offices	321	207	210	196
Drug Enforcement	7	9	5	8
Public Works				
County Offices	29	31	33	32
Auto and Gas	50	53	54	55
Health Services				
Mental Retardation and Developmental Disabilities	295	309	280	252
ADAMH	5	5	5	5
Animal Shelter	6	6	8	7
Human Services				
Transportation	47	51	48	56
Title IV-D	5	4	9	8
Shelter Care	6	7	9	16
Public Assistance	80	89	95	90
Victim Assistance	3	3	3	3
Office for Older Adults	25	25	26	24
County Home	35	35	34	34
Business-Type Activities				
Sewer District	107	107	103	107
Water District	27	26	26	24
Solid Waste	5	5	5	5
Totals	1,427	1,320	1,301	1,248

Source: Medina County Auditor

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

(1) Information prior to 2002 is not available

n/a: Information not available

<u>2004</u>	<u>2003</u>	<u>2002</u>
120	109	106
16	22	26
2	2	4
5	2	N/A
115	115	114
2	2	2
37	7	45
197	198	197
8	7	7
34	27	24
54	54	59
277	254	236
5	4	6
6	6	5
58	46	40
8	1	1
14	14	9
82	77	77
3	3	3
25	23	21
37	36	32
103	110	105
18	17	14
5	6	5
<u>1,231</u>	<u>1,142</u>	<u>1,138</u>

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

Function/program	2008	2007	2006	2005	2004
General Government					
Finance Department					
Number of Resolutions Passed	1,179	1,261	1,213	1,227	1,196
State and Federal Grant Funds Received	\$6,609,135	\$6,609,135	\$6,600,773	\$7,310,376	\$5,514,263
Transportation					
Number of Trips	123,530	118,331	119,377	194,048	116,054
Number of Vehicles	26	24	24	24	22
Vehicle Miles Per Year	733,480	772,773	825,629	715,734	816,224
Accounting					
Agency Ratings - Standard and Poors	AA	AA	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa2	Aa2	Aa2	Aa2	Aa2
Number of Checks/Vouchers Issued	37,920	39,265	39,770	39,413	39,679
Amount of Checks Written	\$293,516,606	\$217,202,402	\$191,824,862	\$184,128,822	\$172,764,398
Number of Receipts Issued	1,198	9,242	9,370	9,376	9,078
Number of Budget Adjustments Issued	2,021	2,434	934	964	1,020
Building					
Residential Construction Permits Issued	2,585	1,285	749	915	1,021
Commercial Construction Permits Issued	651	240	437	304	225
Estimated Value of Construction	\$151,663,502	\$23,640,266	\$24,370,985	\$23,644,753	\$17,786,166
Amount of Checks Written	N/A	N/A	N/A	N/A	N/A
Number of Permits Issued	3,236	1,525	1,186	1,219	1,306
Average Construction Costs of New Homes	\$201,455	\$302,015	\$234,027	\$225,602	\$211,872
Amount of Revenue Generated from Permits	\$902,731	\$1,011,370	\$1,116,212	\$1,149,987	\$1,138,073
Number of Contract Registrations Issued	482	5,770	564	671	673
Amount of Revenue Generated from Contract Registrations	42,300	32,990	28,200	33,550	33,675
Public Safety					
Sheriff's Department					
Number of Sheriff Promotional Test Administered	0	0	0	2	1
Number of Promotions from Sheriff's Certified Lists	1	1	1	2	1
Total Calls for Services	62,487	70,532	53,563	66,683	67,872
Number of Traffic Citations Issued	681	1,817	575	1,026	933
Number of Criminal Arrest	454	487	468	269	264
Number of Accidents Reports Completed	92	90	2,983	77	89
Part 1 Offenses (Major Offenses)	650	706	120	1,100	1,050
Sheriff's Department Auxiliary Hours Worked	3,950	5,089	3,956	4,228	3,376
DUI Arrests	90	88	169	80	76
Number of Prisoners	3,892	3,878	3,857	3,857	3,957
Prisoner Meal Costs	\$339,400	\$338,748	\$354,458	\$247,266	\$257,549
Motor Vehicle Accidents	545	787	339	3	2
Property Damage Accidents	192	255	90	3	2
Gasoline Costs of Fleet	\$204,699	\$203,953	\$162,783	\$131,890	\$99,839
Number of Full-Time Law Enforcement Employees	70	74	72	70	69
Public Works					
Bridges Replaced	5	3	4	N/A	N/A
Culverts Replaced	38	30	28	N/A	N/A
Miles of Road Maintained	327	327	328	N/A	N/A
Number of Bridges	286	286	291	N/A	N/A
Number of Culverts	1,659	1,659	850	N/A	N/A
Number of Signals	0	0	16	N/A	N/A
Number of Traffic Signs	6,634	6,634	6,607	N/A	N/A
Number of Vehicles	124	124	101	N/A	N/A
Health Department					
Vital Statistics					
Number of Births - Certificates Filed	1,231	1,114	1,229	1,073	1,251
Number of Deaths - Certificates Filed	1,028	1,027	968	978	948
Number of Births - Certificates Issued	3,512	4,792	4,580	7,296	3,997
Number of Deaths - Certificates Issued	5,562	5,477	5,369	6,221	5,026
Burial Permits - Certificates Issued	728	650	980	645	886
Dog Warden Services Calls Responded to	3,586	3,586	1,565	2,291	3,112

Sources: Medina County

n/a: Information not available

2003	2002	2001	2000	1999
1,120	1,148	1,247	N/A	N/A
\$4,936,595	\$5,048,207	\$4,687,075	N/A	N/A
115,305	113,755	94,456	N/A	N/A
21	21	20	N/A	N/A
752,628	631,521	559,441	N/A	N/A
AA	AA	AA	AA	AA
Aa2	Aa2	Aa2	Aa2	A3
37,439	36,820	37,818	35,626	N/A
\$170,068,304	\$165,166,659	\$151,967,171	\$149,597,579	N/A
8,788	8,333	8,219	8,286	N/A
1,030	932	930	860	N/A
1,020	807	873	801	774
232	250	263	285	290
\$16,900,945	\$14,721,983	\$15,315,833	\$8,706,185	\$16,135,524
N/A	N/A	N/A	N/A	N/A
1,252	1,057	1,142	1,102	1,035
\$202,919	\$184,618	\$179,112	\$192,202	\$175,663
\$918,577	\$924,409	\$803,470	\$769,295	\$915,462
562	656	477	615	544
28,125	32,800	23,875	30,775	27,225
2	1	1	1	1
2	1	1	1	1
78,790	86,847	69,887	41,123	36,000
795	714	729	720	660
260	258	255	245	235
70	71	59	56	53
1,000	950	900	850	800
4,255	3,838	4,568	6,182	7,763
70	71	59	56	53
3,780	3,774	4,146	3,770	3,678
\$277,519	\$284,831	\$267,939	\$268,572	\$266,570
8	5	5	4	9
8	5	5	4	9
\$93,204	\$85,711	\$96,339	\$90,559	\$58,850
72	73	71	70	71
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	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
1,135	1,206	1,259	1,145	1,074
975	995	1,047	897	927
5,427	4,507	4,529	3,565	3,162
6,807	5,868	5,508	4,076	3,882
655	665	629	387	390
1,530	1,990	2,001	1,845	1,691

Medina County, Ohio
Capital Assets Statistics by Function/Program
Last Eight Years (1)

	2008	2007	2006	2005	2004	2003	2002	2001
Governmental Activities								
General Government								
Legislative and Executive								
County Offices								
Vehicles	23	23	28	28	26	23	21	20
Real Estate Assessment								
Vehicles	3	3	4	4	4	3	3	3
Judicial								
County Offices								
Vehicles	1	1	2	2	2	2	2	2
Public Safety								
County Offices								
Vehicles	2	2	2	2	2	2	2	2
Probation Services								
Vehicles	1	1	1	1	1	1	1	1
Sheriff's Grant								
Vehicles	65	65	44	44	55	47	37	31
Public Works								
County Engineer								
Vehicles	68	68	60	60	60	56	57	61
Sanitary Engineer								
Vehicles	31	31	22	22	22	22	23	22
Solid Waste								
Vehicles	25	25	29	29	29	29	29	29
Health Services								
Mental Retardation and Developmental Disabilities								
Vehicles	33	33	31	31	28	29	25	25
Dog and Kennel								
Vehicles	3	3	3	3	3	3	3	3
Human Services								
County Offices								
Vehicles	29	29	32	32	34	26	24	21
Public Assistance								
Vehicles	4	4	2	2	2	2	2	2
Business-Type Activities								
Sewer District								
Vehicles	40	40	30	30	30	29	30	30
Water District								
Vehicles	9	9	31	31	31	31	32	31

Source: Medina County Auditor

(1) Information prior to 2001 is not available



Mary Taylor, CPA
Auditor of State

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 23, 2009**