



Dave Yost • Auditor of State

MEDINA COUNTY

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Dave Yost • Auditor of State

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2015.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Dave Yost
Auditor of State
Columbus, Ohio

June 22, 2015



Dave Yost • Auditor of State

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Medina County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Medina County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Medina County, Ohio complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 22, 2015. We conducted our audit to opine on the County's basic financial statements. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 22, 2015

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MEDINA COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1213-11-0079 / G-1415-11-5394	10.561	\$567,624
<i>Passed through the Ohio Department of Education:</i>			
National School Lunch Program Non-Cash Assistance:	Not Available	10.555	34,466
National School Lunch Program	Not Available		12,476
Total National School Lunch Program			46,942
Total U.S. Department of Agriculture			614,566
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through the Ohio Development Services Agency:</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-12-1BV-1 B-D-12-1BV-1 B-F-13-1BV-1	14.228	500 44,436 181,666
Revolving Loan Program	Not Available		164,564
Total Community Development Block Grants/State's Program			391,166
Total U.S. Department of Housing and Urban Development			391,166
<u>U.S. Department of Justice</u>			
<i>Direct Program:</i>			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	11-WE-AX-0045	16.590	131,569
<i>Passed through the Ohio Department of Public Safety:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2013-JG-A01-6443 2013-JG-A02-6001	16.738	37,485 7,537
Total Edward Byrne Memorial Justice Assistance Grant Program			45,022
<i>Passed through the Ohio Attorney General:</i>			
Crime Victim Assistance	2014VAGENE014 2015VAGENE014	16.575	34,550 15,689
Total Crime Victim Assistance			50,239
Total U.S. Department of Justice			\$226,830

MEDINA COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. Department of Labor</u>			
<i>Direct Program:</i>			
H-1B Job Training Grants	FY14, FY15, FY16	17.268	\$79,537
<i>Passed through WIA Area 20:</i>			
<u>Workforce Investment Act (WIA) Cluster:</u>			
WIA Adult Program	FY14, FY15	17.258	155,887
WIA Youth Activities	FY14, FY15	17.259	248,262
WIA Dislocated Worker Formula Grants	FY14, FY15	17.278	<u>305,864</u>
Total Work Force Investment Act Cluster			710,013
ARRA - WIA Dislocated Workers	FY14	17.260	<u>78,000</u>
Total U.S. Department of Labor			867,550
<u>U.S. Department of Transportation</u>			
<i>Direct Program:</i>			
Federal Transit - Formula Grants	OH-95-X178-00 OH-90-X802-00	20.507	543,559 198,217
<i>Passed through the Greater Cleveland Regional Transit Authority:</i>			
Federal Transit - Formula Grants			<u>370,000</u>
Total - Federal Transit - Formula Grants			1,111,776
New Freedom Program	NF-14-MCPT	20.521	48,311
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	PID 88396 PID 91047 PID 92498	20.205	145,300 480,862 <u>89,164</u>
Total - Highway Planning and Construction			715,326
Formula Grants for Other Than Urbanized Areas	RPT-0052-032-132 RPT-0052-033-131 RPT-0052-001-105	20.509	59,494 7,438 <u>7,099</u>
Total - Formula Grants for Other Than Urbanized Areas			74,031
<i>Passed through the Ohio Department of Public Safety:</i>			
State and Community Highway Safety	HVEO-2014-52-00-00-00384-00 STEP-2015-52-00-00-00522-00 OVITF-2014-52-00-00-0042	20.600	34,647 4,961 <u>3,921</u>
Total State and Community Highway Safety			43,529
National Priority Safety Programs	IDEP-2015-52-00-00-00415-00	20.616	<u>2,092</u>
Total U.S. Department of Transportation			\$1,995,065

MEDINA COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. Department of Education</u>			
<i>Passed through the Ohio Department of Education:</i>			
<i>Special Education Cluster (IDEA):</i>			
Special Education - Grants to States	066134-6B-SF-14P 066134-6B-SF-15P	84.027	\$8,799 46,204
Total Special Education - Grants to States			55,003
Special Education - Preschool Grants	066134-PG-S1-14P 066134-PG-S1-15P	84.173	1,705 31,389
Total Special Education - Preschool Grants			33,094
Total Special Education Cluster (IDEA)			88,097
<i>Passed through the Ohio Department of Health:</i>			
Special Education-Grants for Infants and Families	05210021HG0514 05210021HG0615	84.181	111,654 92,385
Total Special Education - Grants for Infants and Families			204,039
Total U.S. Department of Education			292,136
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through the Western Reserve Area Agency on Aging:</i>			
<i>Aging Cluster:</i>			
Special Programs for the Aging - Title II, Part B - Grants for Supportive Services and Senior Centers	Not Available Not Available	93.044	88,444 125,358
Total Special Programs for the Aging - Title II, Part B - Grants for Supportive Services and Senior Centers			213,802
Special Programs for the Aging - Title III, Part C - Nutritional Services	Not Available	93.045	112,042
Non-Cash Assistance: Special Programs for the Aging - Title III, Part C - Nutritional Services	Not Available	93.045	110,336
Total - Special Programs for the Aging - Title III, Part C - Nutritional Services			222,378
Non-Cash Assistance: Nutritional Services Incentive Program	Not Available	93.053	26,592
Total Aging Cluster			462,772
Medicare Enrollment Assistance Program	Not Available	93.071	3,709
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>			
Promoting Safe and Stable Families	5AU-13-100-22-053 5AU-14-100-22-052	93.556	9,370 28,510
<i>Passed through the Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	G-1415-11-5394	93.556	232,649
Total - Promoting Safe and Stable Families			\$270,529

MEDINA COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
Foster Care - Title IV-E	G-1415-11-5394	93.658	\$463,311
Adoption Assistance	G-1415-11-5394	93.659	246,970
Temporary Assistance for Needy Families	G-1415-11-5394	93.558	1,916,438
Child Welfare Services - State Grants	G-1415-11-5394	93.645	96,925
Chafee Foster Care Independence Program	G-1415-11-5394	93.674	20,479
Child Care and Development Block Grant	G-1415-11-5394	93.575	121,740
Child Support Enforcement	G-1415-11-5395	93.563	1,550,199
Community-Based Child Abuse Prevention Grants	G-1415-11-5394 JFSFCB11	93.590	1,864 58,592
Total Community-Based Child Abuse Prevention Grants			60,456
Social Services Block Grant	G-1415-11-5394	93.667	732,791
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i> Social Services Block Grant	Not Available	93.667	42,718
<i>Passed through the Ohio Department of Developmental Disabilities:</i> Social Services Block Grant	Not Available	93.667	98,678
Total - Social Services Block Grant			874,187
<i>Passed through the Ohio Department of Job and Family Services:</i> Medical Assistance Program	G-1415-11-5394	93.778	715,417
<i>Passed through the Western Reserve Area Agency on Aging:</i> Medical Assistance Program	Not Available	93.778	1,566
<i>Passed through the Ohio Department of Developmental Disabilities:</i> Medical Assistance Program	Not Available	93.778	196,525
Total - Medical Assistance Program			913,508
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i> Block Grants for Prevention and Treatment of Substance Abuse	Not Available	93.959	476,160
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i> Block Grants for Community Mental Health Services	Not Available	93.958	93,754
Total U.S. Department of Health and Human Services			7,571,137
<u>U.S. Election Assistance Commission</u>			
<i>Passed through the Ohio Secretary of State:</i> Help America Vote Act Requirements Payments	Not Available	90.401	9,531
Total U.S. Election Assistance Commission			9,531
Totals			\$ 11,967,981

The accompanying notes are an integral part of this Schedule.

MEDINA COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C – NATIONAL SCHOOL LUNCH PROGRAM

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

NOTE D – FOOD DONATION PROGRAM

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

NOTE E - MATCHING REQUIREMENTS

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

MEDINA COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2013
(Continued)**

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

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

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

Activity in the CDBG revolving loan fund during 2014 is as follows:

Beginning loans receivable balance as of January 1, 2014	\$113,103
Loans made	152,700
Loan principal repaid	<u>81,697</u>
Ending loans receivable balance as of December 31, 2014	\$184,106
Cash balance on hand in the revolving loan fund as of December 31, 2014	\$122,043
Administrative costs expended during 2014	(3,535)
Other costs expended during 2014	(8,329)

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

MEDINA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> ➤ Block Grants for Prevention and Treatment of Substance Abuse, CFDA 93.959; ➤ Temporary Assistance for Needy Families, CFDA 93.558 ➤ Aging Cluster, CFDA 93.044, 93.045 and 93.053 ➤ Federal Transit – Formula Grants, CFDA 20.507 ➤ Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program, CFDA 16.590
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$362,701 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

Medina County, Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

*FOR THE YEAR ENDED
DECEMBER 31, 2014*

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014



Mike Kovack
Medina County Auditor

Prepared by
The Medina County Auditor's Office

INTRODUCTORY SECTION

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014
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Medina County Auditor

MIKE KOVACK

144 North Broadway St. • Medina, Ohio 44256

June 22, 2015

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2014. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

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

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

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

Profile of the Government

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

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

-v-

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

Local Economy

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

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

Medina County has the third lowest poverty level (only 6.6 percent) and has the third highest median household income in Ohio. Medina County is also one of the fastest growing counties out of Ohio’s eighty-eight counties. Much of our growth is due to the proximity to the interstate systems, coupled with our experienced workforce and cooperative business environment. With our continuing growth (14.1 percent from 2000 per the 2010 Census), specifically in the residential sector, we are seeing increased pressures on the County, townships, cities and villages.

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

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

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

Long-Term Financial Planning

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

Relevant Financial Policies

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

The budget is controlled at the object code level within a fund and any changes at this level may only be made by a resolution of the County Commissioners. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Encumbered appropriation amounts automatically carry over from prior years. The commissioners adopted the County's 2014 operating budget in February 2014. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects

Medina County was awarded \$5,000,000 in funding from the Ohio Department of Transportation for the replacement of ten bridges located within the County. Four of these are currently in the design phase and will be completed in 2015, with the remaining six bridges to be completed in 2016.

At the end of 2014, the Board of County Commissioners awarded a contract to Gardner Tran to act as the general contractor for energy conservation upgrades to eleven County buildings. These upgrades include replacement of current light fixtures, the installation of building automation controls and high-efficiency HVAC units and related equipment, the replacement of boilers in various buildings, and water conservation retrofits in the various County restrooms and kitchenettes. The total cost of this project is estimated to be approximately \$3,953,506. Energy Conservation Bonds, in the amount of \$5,400,000, have been issued subsequent to year end to fund this project and the savings realized from these energy conservation measures will be used to make interest and principal payments.

On December 16, the Board of County Commissioners authorized a .8 mill levy to be placed on the May 5, 2015 ballot, which failed, for the purpose of funding Medina County Job and Family Services, Office for Older Adults, and the Alcohol, Drug Addiction, and Mental Health Board. It is estimated that this levy would generate approximately \$3.4 million for use by these agencies and cost a homeowner of a \$100,000 home approximately \$2.33 per month. This funding would replace approximately \$1.7 million in funding currently provided by the general fund to these agencies, allowing the County to apply these funds to other needs.

The Medina County Commissioners entered into a contract with Emergitech to upgrade the County's 9-1-1 emergency dispatch system to a "next generation" platform that is internet protocol-based and will enable the department to usher in a new way of handling a broader set of call types. The system will accommodate texting and the delivery of automatic crash notifications. This system is estimated to cost \$485,000 and will increase the efficiency for dispatch and emergency response services benefiting the residents of Medina County.

Future Projects

The Medina County Sheriff's Office has requested proposals for a multichannel UHF simulcast radio system and received proposals on December 19, 2014. This radio system would provide 95 percent outdoor geographical coverage within the County boundaries using three conventional channels to meet the needs of first responders located within the County. The system would seamlessly integrate all sites allowing end users to move freely about throughout the service area without interruption of service or the need to manually select sites. The estimated cost of this system is approximately \$900,000 and will be financed through the issuance of bonds. The project is expected to be completed by late 2015.

The County will be taking proposals for the analysis and implementation of energy conservation measures at the Liverpool Wastewater Treatment Facility. This entails the creation of a comprehensive program to reduce costs and upgrade the facility through the design and installation of energy-efficient equipment and systems, specifically an anaerobic digester, training existing personnel in the operation and maintenance of the system, and monitoring the energy costs to ensure that total program costs are one hundred percent covered by the energy and operating cost reductions achieved through this program. It is expected that this project will be constructed sometime in 2016 and placed in operation in 2017.

Department Focus: The Medina County Auditor's Office

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

Real Estate The Medina County Auditor's Office serves as the assessor of all property within Medina County and, under Ohio law, must view and appraise each of the more than 81,641 parcels of real estate in the County every six years.

Areas of Responsibility Auditor Kovack's Office handles a variety of responsibilities vital to the healthy operation of the County. These responsibilities include:

- *Tax Settlements
- *Presentation of the annual tax budgets of the 50 districts in the County
- *Weights and Measures accuracy

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

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

Independent Audit

The Independent Accountant, Dave Yost, Auditor of State's Office, has issued an unmodified ("clean") opinion on the Medina County financial statements for year ended December 31, 2014. The Independent Auditor's report is located at the front of the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2014. This marked the twenty-ninth consecutive year that the County has received this award.

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

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

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

Acknowledgments

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

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

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

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

Sincerely,



MIKE E. KOVACK
Medina County Auditor

*Medina County, Ohio
Elected Officials*

December 31, 2014

Board of County Commissioners

Patricia G. Geissman, President

Adam Friedrich

Stephen D. Hambley

Mike Kovack

Auditor

David Wadsworth

Clerk of Courts

Dr. Neil Grabenstetter

Coroner

Mike Salay

Engineer

Dean Holman

Prosecutor

Colleen Swedyk

Recorder

Tom Miller

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

James L. Kimbler

Christopher Collier

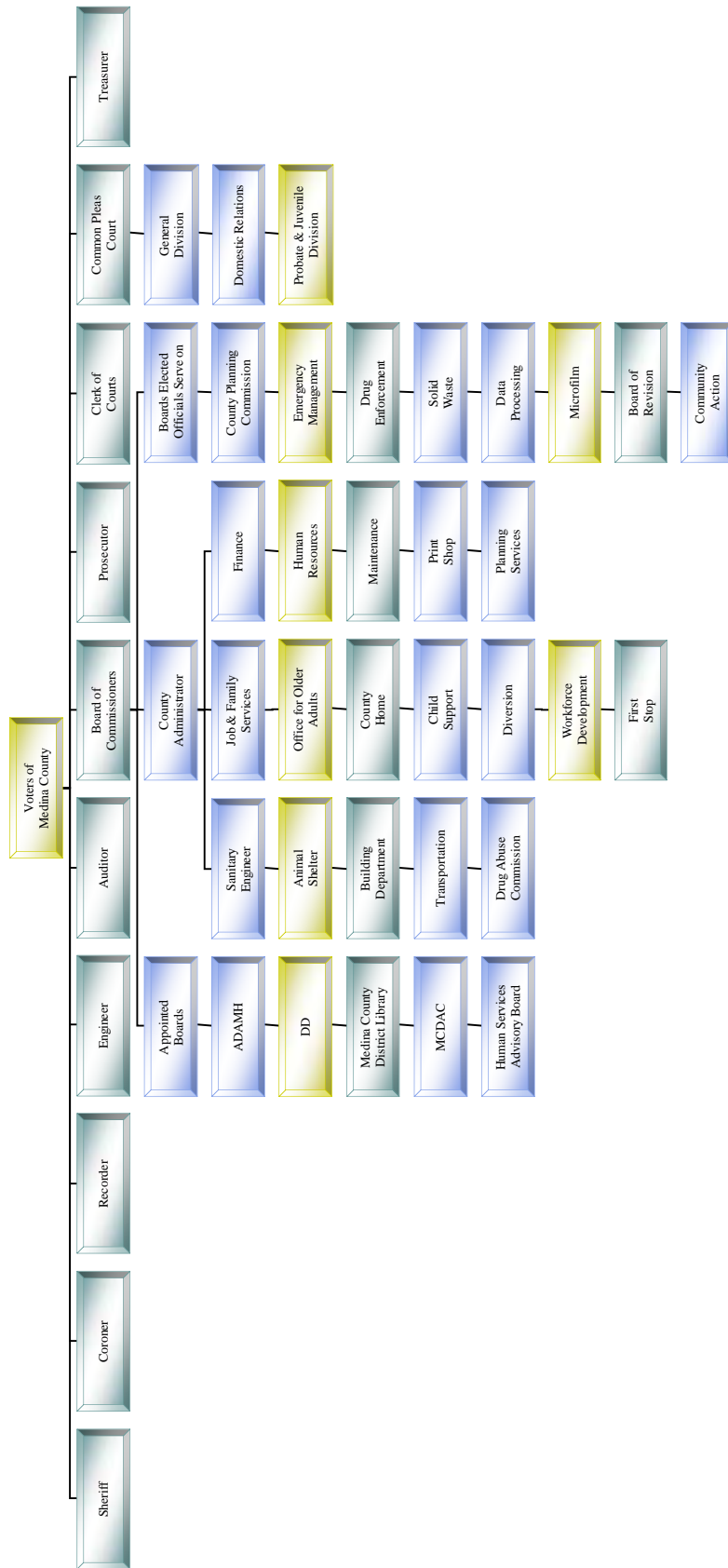
Domestic Relations

Mary Kovack

Probate and Juvenile Court

Kevin Dunn

Medina County, Ohio Organizational Chart December 31, 2014





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Medina County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

FINANCIAL SECTION



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Achievement Center Fund, School Sales Tax Fund, and Public Assistance Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive(s) from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 22, 2015

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Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
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, 2014. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2014 are:

- During 2014, \$2.1 million in casino revenue was received by the County. The Board of County Commissioners utilized these receipts to supplement general fund operations, undertake various building improvements and repairs, and subsidize the County's Transit Operations. The original 2014 budgetary estimate for this revenue source was \$2.2 million; however, competition from racetrack gambling venues, from which counties receive no percentage of proceeds, has reduced the amount wagered in the four Ohio casinos and the corresponding taxes collected and distributed to the counties. Internal budgetary adjustments were implemented by the Board to account for this revenue shortfall.
- In 2014, the County received a combined total of \$3,472,460 from Local Government Fund distributions and casino tax revenue. As recently as 2008, however, the County was receiving in excess of \$4 million from a combination of tangible personal taxes, public utility taxes, and Local Government Funds. It can easily be noted, therefore, that Ohio legislative changes that eliminated or greatly reduced these tax and revenue sharing programs have left the County with less operating dollars, even with the addition of casino revenues.
- The County ended 2014 with a general fund carryover balance that covered approximately 12.04 percent of total expenditures and other financing uses in the fund on a budget basis. The County continues to be committed to meeting the ongoing service needs of its residents and businesses through prudent budget planning and flexibility.

Using this Comprehensive Annual Financial Report (CAFR)

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

The *Statement of Net Position* and *Statement of Activities* provide information about the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Major fund financial statements provide the next level of detail. For government funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of Medina County, the general fund is by far the most significant fund. The achievement center, school sales tax, and public assistance special revenue funds, Medina County sewer district, Medina County water district and solid waste management enterprise funds are also included as major funds.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the information about funds used by the County to provide programs and activities for our citizens, the view of the County as a whole looks at all financial transactions and asks the question: "How did we do financially during 2014?" The *Statement of Net Position* and the *Statement of Activities* answer this question; these statements include all (non-fiduciary) assets and deferred outflows of resources and liabilities and deferred inflows of resources using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

Reporting on the County's Most Significant Funds

Fund Financial Statements

The presentation of the County's major funds begins on page 16. Fund financial reports provide detailed information about the County's major funds based on the restrictions on the use of monies. The County has established many funds which account for the multitude of services, facilities and infrastructure provided to our residents. However, these fund financial statements focus on the County's most significant funds. In the case of Medina County, the major funds are the general, achievement center, school sales tax, public assistance, Medina County sewer district, Medina County water district and solid waste management.

Governmental Funds

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses several enterprise funds to account for various operations. The County's major enterprise funds are the Medina County sewer district, Medina County water district, and the solid waste management. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the internal service funds account for the medical benefit self-insurance program and the workers' compensation program for employees of the County.

The County as a Whole

The *Statement of Net Position* looks at the County as a whole. Table 1 provides a summary of the County's net position for 2014 compared to 2013.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Assets						
Current and Other Assets	\$101,109,338	\$100,702,744	\$19,967,822	\$18,824,929	\$121,077,160	\$119,527,673
Capital Assets, Net	56,541,196	57,513,794	246,439,822	249,761,461	302,981,018	307,275,255
<i>Total Assets</i>	<u>157,650,534</u>	<u>158,216,538</u>	<u>266,407,644</u>	<u>268,586,390</u>	<u>424,058,178</u>	<u>426,802,928</u>
Deferred Outflows of Resources	<u>32,351</u>	<u>36,912</u>	<u>0</u>	<u>0</u>	<u>32,351</u>	<u>36,912</u>
Liabilities						
Current and Other Liabilities	9,113,630	7,377,044	2,920,212	2,637,825	12,033,842	10,014,869
Long-Term Liabilities:						
Due Within One Year	970,427	990,736	7,041,100	7,041,775	8,011,527	8,032,511
Due In More Than One Year	10,381,935	10,835,761	64,007,056	69,280,073	74,388,991	80,115,834
<i>Total Liabilities</i>	<u>20,465,992</u>	<u>19,203,541</u>	<u>73,968,368</u>	<u>78,959,673</u>	<u>94,434,360</u>	<u>98,163,214</u>
Deferred Inflows of Resources	<u>26,296,702</u>	<u>25,909,965</u>	<u>0</u>	<u>0</u>	<u>26,296,702</u>	<u>25,909,965</u>
Net Position						
Net Investment in Capital Assets	51,937,761	52,344,708	176,421,690	174,456,514	228,359,451	226,801,222
Restricted for:						
Capital Projects	0	90,565	0	0	0	90,565
Debt Service	3,815,126	3,697,889	0	0	3,815,126	3,697,889
Achievement Center	18,450,174	17,205,442	0	0	18,450,174	17,205,442
School Sales Tax	1,879,008	1,697,954	0	0	1,879,008	1,697,954
Public Assistance	1,462,348	1,599,905	0	0	1,462,348	1,599,905
ADAMH Board	5,326,872	5,041,596	0	0	5,326,872	5,041,596
Auto and Gas	7,015,444	7,429,257	0	0	7,015,444	7,429,257
County Home	764,597	936,795	0	0	764,597	936,795
Courthouse Security	792,117	672,029	0	0	792,117	672,029
Ditch Maintenance	6,088,884	5,700,452	0	0	6,088,884	5,700,452
Drug Enforcement	963,301	1,103,516	0	0	963,301	1,103,516
Real Estate Assessment	1,775,067	4,988,365	0	0	1,775,067	4,988,365
Shelter Care and Youth Services	551,317	556,257	0	0	551,317	556,257
Other Purposes	2,708,077	2,467,212	0	0	2,708,077	2,467,212
Unclaimed Monies	83,095	62,326	0	0	83,095	62,326
Unrestricted	7,307,003	7,545,676	16,017,586	15,170,203	23,324,589	22,715,879
<i>Total Net Position</i>	<u>\$110,920,191</u>	<u>\$113,139,944</u>	<u>\$192,439,276</u>	<u>\$189,626,717</u>	<u>\$303,359,467</u>	<u>\$302,766,661</u>

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Total assets decreased from 2013 to 2014, primarily due to depreciation expense outpacing capital outlay and a roughly \$1 million decrease in cash and cash equivalents with fiscal agents relating to the achievement center's cash balance held by NEON.

Total liabilities decreased mainly due to business-type activities paying down long-term debt obligations.

Table 2 shows the changes in net position for the year ended December 31, 2014 as compared to 2013.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenues						
Charges for Services	\$15,862,526	\$16,172,372	\$30,550,248	\$30,231,258	\$46,412,774	\$46,403,630
Operating Grants and Contributions	34,773,525	32,464,364	0	0	34,773,525	32,464,364
Capital Grants and Contributions	1,950,406	2,387,143	7,072,439	6,380,695	9,022,845	8,767,838
Total Program Revenues	52,586,457	51,023,879	37,622,687	36,611,953	90,209,144	87,635,832
General Revenues						
Property Taxes	27,463,541	27,603,009	0	0	27,463,541	27,603,009
Sales Taxes	23,374,495	21,767,508	0	0	23,374,495	21,767,508
Property Transfer Taxes	1,876,448	1,935,556	0	0	1,876,448	1,935,556
Grants and Entitlements	4,582,953	5,752,786	0	0	4,582,953	5,752,786
Unrestricted Contributions	100	0	0	0	100	0
Interest	524,188	249,996	0	0	524,188	249,996
Miscellaneous	2,882,150	2,691,507	315,523	244,862	3,197,673	2,936,369
Total General Revenues	60,703,875	60,000,362	315,523	244,862	61,019,398	60,245,224
Total Revenues	113,290,332	111,024,241	37,938,210	36,856,815	151,228,542	147,881,056
Program Expenses						
General Government:						
Legislative and Executive	29,280,582	22,721,979	0	0	29,280,582	22,721,979
Judicial	11,226,697	10,504,510	0	0	11,226,697	10,504,510
Public Safety	20,403,238	19,935,172	0	0	20,403,238	19,935,172
Public Works	11,281,321	9,318,106	0	0	11,281,321	9,318,106
Health	26,153,247	23,500,070	0	0	26,153,247	23,500,070
Human Services	16,208,862	14,853,813	0	0	16,208,862	14,853,813
Economic Development and Assistance - Primary Government	480,672	562,966	0	0	480,672	562,966
Economic Development and Assistance - External Government	282,105	297,347	0	0	282,105	297,347
Interest and Fiscal Charges	193,361	221,278	0	0	193,361	221,278
Sewer	0	0	18,303,839	17,704,136	18,303,839	17,704,136
Water	0	0	8,533,493	8,537,490	8,533,493	8,537,490
Solid Waste	0	0	8,288,319	7,155,181	8,288,319	7,155,181
Total Program Expenses	115,510,085	101,915,241	35,125,651	33,396,807	150,635,736	135,312,048
<i>Increase in Net Position</i>	<i>(2,219,753)</i>	<i>9,109,000</i>	<i>2,812,559</i>	<i>3,460,008</i>	<i>592,806</i>	<i>12,569,008</i>
Net Position, January 1	113,139,944	104,030,944	189,626,717	186,166,709	302,766,661	290,197,653
Net Position, December 31	\$110,920,191	\$113,139,944	\$192,439,276	\$189,626,717	\$303,359,467	\$302,766,661

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Governmental Activities

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

Total governmental activities revenue for the County for 2014 increased from 2013. The increase was primarily due to increases in operating grants and contributions, sales taxes, and interest revenue.

Overall, program revenues increased from the prior year by \$1.6 million. Charges for services revenue decreased from 2013 to 2014, due to decreased ODOT charges. Operating grants and contributions increased from the prior year primarily due to increased achievement center, public assistance, children's services, and community safety awareness grants. Capital grants and contributions decreased from the prior year due to fewer county capital improvement and State Issue II grants.

General revenues also increased from the prior year. The main reason for the increase was due to increases in sales tax and interest revenue.

Total governmental activities expenses for the County for 2014 increased significantly, mainly due to a \$5 million reimbursement to subdivisions due to a reappraisal update within the real estate assessment fund. Legislative and executive expenses represent the highest expenses of the County, followed then by health and public safety expenses as the next two largest. These three, being the major County expense categories, cover the general fund and the achievement center, school sales tax, ADAMH Board, drug enforcement, real estate assessment, and workforce development funds, among others.

These three expense categories accounted for \$75,837,067 in expenses out of \$115,510,085 total expenses for the governmental activities; under half of the expenses were covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

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

Business-type Activities

Business-type activities revenues for the County for 2014 increased over 2013. The increase was due to increased charges for services and capital grants and contributions.

Business-type activities expenses for the County for 2014 also increased over 2013 primarily due to higher contractual services related to the solid waste management fund.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
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Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2014 as compared to 2013.

Table 3
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2014	2013	2014	2013
General Government:				
Legislative and Executive	\$29,280,582	\$22,721,979	(\$23,485,179)	(\$17,047,494)
Judicial	11,226,697	10,504,510	(6,640,557)	(6,026,935)
Public Safety	20,403,238	19,935,172	(13,993,790)	(13,663,211)
Public Works	11,281,321	9,318,106	354,219	2,646,883
Health	26,153,247	23,500,070	(13,792,229)	(11,917,788)
Human Services	16,208,862	14,853,813	(5,052,127)	(4,320,373)
Economic Development and Assistance - Primary Government	480,672	562,966	84,187	(134,205)
Economic Development and Assistance - External Government	282,105	297,347	(204,791)	(206,961)
Interest and Fiscal Charges	193,361	221,278	(193,361)	(221,278)
<i>Total</i>	<u>\$115,510,085</u>	<u>\$101,915,241</u>	<u>(\$62,923,628)</u>	<u>(\$50,891,362)</u>

Of the County's \$115,510,085 in governmental expenses, \$52,586,457 was covered by program revenues consisting of charges for services, operating grants and contributions and capital grants and contributions. The remaining expenses had to be paid from property and sales taxes, property transfer taxes, unrestricted grants, interest and miscellaneous revenues.

The County's Funds

Governmental Funds

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

Information about the County's governmental funds begins on page 16. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$113,592,523 and expenditures of \$115,481,948.

The most significant fund is the general fund with a year-end fund balance of \$7,563,780, which included an unassigned fund balance of \$6,913,621 compared to annual expenditures of \$37,718,327. Revenues exceeded expenditures by \$1,244,588, even though revenues decreased and expenditures increased from the prior year.

The Achievement Center revenues of \$23,502,484, with the majority being property taxes, allowed for the operations of a school for the developmentally disabled. This fund's operating expenditures increased by \$2,561,738 to \$21,852,723 for 2014. Revenues were able to exceed expenditures due to a significant increase in intergovernmental revenues.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
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The school sales tax revenues of \$11,669,906 allowed the fund to increase its fund balance by \$181,054, for a total fund balance of \$1,879,008.

The public assistance revenues of \$5,402,011, mostly from State and Federal grants, allowed for the County to run various programs to help those in need. This fund's operating expenditures of \$6,699,148 exceeded revenues due to higher personnel and contractual services expenditures in 2014. The general fund transferred revenues to help offset the deficiency.

Business-Type Funds

The County has three business-type activities funds; Medina County sewer district, Medina County water district and solid waste management. Total net position increased by \$2,757,836 from 2013 to 2014. The increase is attributed to more charges for services and capital contributions.

Long-term liabilities decreased from 2013 to 2014 due to the County incurring less debt in 2014 than in 2013 and making annual debt service payments.

General Fund Budgeting Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund. During the course of 2014, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners.

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

During the course of 2014, the County was very conservative about increasing its final budgeted projections. Although the budget commission processed multiple adjustments to both the original estimated revenues and original appropriations, these changes only increased estimated revenues and other sources and appropriations and other uses by \$16,375 and \$89,970, respectively.

Certain revenue line items had increases of actual revenue being brought into the County, as compared to what was projected. For the general fund, final budgeted revenues were \$39,420,276 and actual revenue collections were \$38,888,845. The majority of this decrease was due to the receipt of decreased charges for services and intergovernmental revenues. Actual expenditures were \$1,796,682 less than final budgeted appropriations due to the County spending less on personnel and contractual services.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Capital Assets and Debt Administration

Capital Assets

Table 4
Capital Assets, Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$2,990,105	\$2,990,105	\$1,001,720	\$1,001,720	\$3,991,825	\$3,991,825
Construction in Progress	20,250	0	2,024,413	272,553	2,044,663	272,553
Buildings	30,349,769	31,334,590	8,989,782	9,312,244	39,339,551	40,646,834
Improvements Other than Buildings	2,615,758	2,656,597	28,643,569	30,585,474	31,259,327	33,242,071
Equipment	3,422,268	3,426,753	1,880,318	1,515,691	5,302,586	4,942,444
Infrastructure						
Bridges	12,443,160	12,301,560	0	0	12,443,160	12,301,560
Roads	1,519,562	2,582,387	0	0	1,519,562	2,582,387
Culverts	3,165,572	2,203,366	0	0	3,165,572	2,203,366
Signals	14,752	18,436	0	0	14,752	18,436
Water Lines	0	0	96,810,235	98,608,475	96,810,235	98,608,475
Sewer Lines	0	0	107,089,785	108,465,304	107,089,785	108,465,304
<i>Totals</i>	<u>\$56,541,196</u>	<u>\$57,513,794</u>	<u>\$246,439,822</u>	<u>\$249,761,461</u>	<u>\$302,981,018</u>	<u>\$307,275,255</u>

Total capital assets for Medina County as of December 31, 2014, were \$302,981,018, a decrease of \$4,294,237 from 2013. The decrease was due to depreciation amounts being higher than the additions for both governmental and business-type activities. For additional information see Note 10 to the basic financial statements.

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

During the year, \$1,452,669 in sewer lines and \$641,410 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

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

Debt

On December 31, 2014, Medina County had total governmental activity general obligation bonded debt outstanding of \$4,583,862. Outstanding special assessment bonds totaled \$485,000. In the event of payment default by the property owner the County would be responsible for the debt service payments. All bonds are backed by the full faith and credit of the County.

Table 5
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	\$4,583,862	\$5,122,963	\$0	\$0	\$4,583,862	\$5,122,963
Special Assessment Bonds	485,000	540,000	0	0	485,000	540,000
OWDA Loans	0	117,583	69,321,028	74,613,083	69,321,028	74,730,666
OPWC Loans	107,486	47,928	504,264	545,227	611,750	593,155
Rural Lorain Waterline Loan	0	0	129,005	146,637	129,005	146,637
<i>Totals</i>	<u>\$5,176,348</u>	<u>\$5,828,474</u>	<u>\$69,954,297</u>	<u>\$75,304,947</u>	<u>\$75,130,645</u>	<u>\$81,133,421</u>

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

During 2014, Medina County's long-term debt decreased. The governmental activities debt obligations decreased by \$652,126 as debt was paid down and having only two small loan issuances. Business-type activities saw a decrease of \$5,350,650 in long-term debt also due to debt being paid down exceeding issuances.

The County maintains an "AA" credit rating on its long-term bonds from Standard & Poor's Rating Group and "Aa1" from Moody's Investors Service, 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 2014, \$7,197,160 was retired during the year and the County had \$1,787,522 in proceeds. The outstanding balance at year-end was \$69,321,028. The loan proceeds were used for ongoing various improvements to the Hinckley Township waterlines and various sewer system improvements and replacements. They are being repaid primarily from charges for services from the business-type activities funds and a portion of the debt is also being repaid from special assessments charged to the benefited property owners.

The County has loans outstanding to the Ohio Public Works Commission (OPWC). During 2014, \$62,295 was retired. The outstanding balance at year-end was \$611,750. The loan proceeds received during the year were used for bridge and road replacements and improvements.

For the governmental activities, the general obligation bonds outstanding at December 31, 2014 were \$4,583,862 with \$542,762 being retired during the year and the County had no proceeds. All bonds are backed by the full faith and credit of the County.

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

Current Financial Related Activities

The unemployment rate for the County is currently 5 percent, which decreased from a year ago. This rate is below the State's unemployment rate of 5.1 percent and below the national average of 5.5 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2015 year. At the end of the 2014 year, the fund balance in the general fund decreased by \$693,474.

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.

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Medina County, Ohio
Statement of Net Position
December 31, 2014

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$54,430,181	\$15,961,799	\$70,391,980
Cash and Cash Equivalents:			
In Segregated Accounts	86,938	63,835	150,773
With Fiscal Agents	81,224	0	81,224
Material and Supplies Inventory	553,943	377,095	931,038
Accrued Interest Receivable	116,140	0	116,140
Accounts Receivable	905,214	4,128,802	5,034,016
Internal Balances	571,474	(571,474)	0
Intergovernmental Receivable	8,904,401	7,765	8,912,166
Sales Taxes Receivable	3,886,174	0	3,886,174
Property Taxes Receivable	26,680,879	0	26,680,879
Special Assessments Receivable	4,708,168	0	4,708,168
Loans Receivable	184,602	0	184,602
Nondepreciable Capital Assets	3,010,355	3,026,133	6,036,488
Depreciable Capital Assets, Net	53,530,841	243,413,689	296,944,530
<i>Total Assets</i>	<u>157,650,534</u>	<u>266,407,644</u>	<u>424,058,178</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	32,351	0	32,351
Liabilities			
Accounts Payable	1,539,172	1,129,536	2,668,708
Contracts Payable	532,678	8,178	540,856
Accrued Wages and Benefits	1,242,375	182,261	1,424,636
Retainage Payable	0	63,835	63,835
Matured Compensated Absences Payable	134,815	0	134,815
Accrued Interest Payable	17,157	1,373,684	1,390,841
Intergovernmental Payable	4,866,388	162,718	5,029,106
Claims Payable	781,045	0	781,045
Long-Term Liabilities:			
Due Within One Year	970,427	7,041,100	8,011,527
Due In More Than One Year	10,381,935	64,007,056	74,388,991
<i>Total Liabilities</i>	<u>20,465,992</u>	<u>73,968,368</u>	<u>94,434,360</u>
Deferred Inflows of Resources			
Property Taxes	26,296,702	0	26,296,702
Net Position			
Net Investment in Capital Assets	51,937,761	176,421,690	228,359,451
Restricted for:			
Debt Service	3,815,126	0	3,815,126
Achievement Center	18,450,174	0	18,450,174
School Sales Tax	1,879,008	0	1,879,008
Public Assistance	1,462,348	0	1,462,348
ADAMH Board	5,326,872	0	5,326,872
Auto and Gas	7,015,444	0	7,015,444
County Home	764,597	0	764,597
Courthouse Security	792,117	0	792,117
Ditch Maintenance	6,088,884	0	6,088,884
Drug Enforcement	963,301	0	963,301
Real Estate Assessment	1,775,067	0	1,775,067
Shelter Care and Youth Services	551,317	0	551,317
Other Purposes	2,708,077	0	2,708,077
Unclaimed Monies	83,095	0	83,095
Unrestricted	7,307,003	16,017,586	23,324,589
<i>Total Net Position</i>	<u>\$110,920,191</u>	<u>\$192,439,276</u>	<u>\$303,359,467</u>

See accompanying notes to the basic financial statements:

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2014

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$29,280,582	\$4,865,065	\$930,338	\$0
Judicial	11,226,697	2,689,680	1,896,460	0
Public Safety	20,403,238	4,168,766	2,240,682	0
Public Works	11,281,321	1,569,902	8,115,232	1,950,406
Health	26,153,247	536,051	11,824,967	0
Human Services	16,208,862	1,764,018	9,392,717	0
Economic Development and Assistance - Primary Government	480,672	191,730	373,129	0
Economic Development and Assistance - External Government	282,105	77,314	0	0
Interest and Fiscal Charges	193,361	0	0	0
<i>Total Governmental Activities</i>	<u>115,510,085</u>	<u>15,862,526</u>	<u>34,773,525</u>	<u>1,950,406</u>
Business-Type Activities				
Sewer	18,303,839	14,472,042	0	5,717,169
Water	8,533,493	7,617,602	0	1,355,270
Solid Waste	8,288,319	8,460,604	0	0
<i>Total Business-Type Activities</i>	<u>35,125,651</u>	<u>30,550,248</u>	<u>0</u>	<u>7,072,439</u>
<i>Total</i>	<u>\$150,635,736</u>	<u>\$46,412,774</u>	<u>\$34,773,525</u>	<u>\$9,022,845</u>

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

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
(\$23,485,179)	\$0	(\$23,485,179)
(6,640,557)	0	(6,640,557)
(13,993,790)	0	(13,993,790)
354,219	0	354,219
(13,792,229)	0	(13,792,229)
(5,052,127)	0	(5,052,127)
84,187	0	84,187
(204,791)	0	(204,791)
(193,361)	0	(193,361)
<u>(62,923,628)</u>	<u>0</u>	<u>(62,923,628)</u>
0	1,885,372	1,885,372
0	439,379	439,379
<u>0</u>	<u>172,285</u>	<u>172,285</u>
<u>0</u>	<u>2,497,036</u>	<u>2,497,036</u>
<u>(62,923,628)</u>	<u>2,497,036</u>	<u>(60,426,592)</u>
9,262,556	0	9,262,556
675,639	0	675,639
14,989,768	0	14,989,768
767,968	0	767,968
423,613	0	423,613
1,343,997	0	1,343,997
11,689,193	0	11,689,193
13,474	0	13,474
11,669,906	0	11,669,906
1,922	0	1,922
1,876,448	0	1,876,448
4,582,953	0	4,582,953
100	0	100
524,188	0	524,188
<u>2,882,150</u>	<u>315,523</u>	<u>3,197,673</u>
<u>60,703,875</u>	<u>315,523</u>	<u>61,019,398</u>
(2,219,753)	2,812,559	592,806
<u>113,139,944</u>	<u>189,626,717</u>	<u>302,766,661</u>
<u>\$110,920,191</u>	<u>\$192,439,276</u>	<u>\$303,359,467</u>

Medina County, Ohio
Balance Sheet
Governmental Funds
December 31, 2014

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$4,563,249	\$18,932,041	\$3,011,732	\$2,262,944	\$24,676,384	\$53,446,350
Cash and Cash Equivalents:						
In Segregated Accounts	75,895	0	0	0	11,043	86,938
With Fiscal Agents	0	81,224	0	0	0	81,224
Materials and Supplies Inventory	85,664	105,858	0	0	362,421	553,943
Accrued Interest Receivable	116,140	0	0	0	0	116,140
Accounts Receivable	798,486	200	0	0	106,528	905,214
Intergovernmental Receivable	2,874,998	2,201,882	0	72,533	3,754,988	8,904,401
Interfund Receivable	1,351,523	0	0	3,725	66,131	1,421,379
Sales Taxes Receivable	1,945,303	0	1,940,871	0	0	3,886,174
Property Taxes Receivable	9,318,369	14,900,599	0	0	2,461,911	26,680,879
Special Assessments Receivable	0	0	0	0	4,708,168	4,708,168
Loans Receivable	0	0	0	0	184,602	184,602
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	104,780	0	0	0	0	104,780
<i>Total Assets</i>	<u>\$21,234,407</u>	<u>\$36,221,804</u>	<u>\$4,952,603</u>	<u>\$2,339,202</u>	<u>\$36,332,176</u>	<u>\$101,080,192</u>
Liabilities						
Accounts Payable	\$492,901	\$199,830	\$0	\$192,531	\$650,818	\$1,536,080
Contracts Payable	33,031	96,454	0	0	403,193	532,678
Accrued Wages and Benefits	650,483	292,151	0	92,515	207,226	1,242,375
Matured Compensated Absences Payable	134,815	0	0	0	0	134,815
Interfund Payable	44,780	1,778	0	42,291	744,988	833,837
Intergovernmental Payable	525,257	927,743	3,073,595	50,334	287,758	4,864,687
<i>Total Liabilities</i>	<u>1,881,267</u>	<u>1,517,956</u>	<u>3,073,595</u>	<u>377,671</u>	<u>2,293,983</u>	<u>9,144,472</u>
Deferred Inflows of Resources						
Property Taxes	9,137,029	14,723,517	0	0	2,436,156	26,296,702
Unavailable Revenue	2,652,331	1,774,663	0	72,533	7,280,474	11,780,001
<i>Total Deferred Inflows of Resources</i>	<u>11,789,360</u>	<u>16,498,180</u>	<u>0</u>	<u>72,533</u>	<u>9,716,630</u>	<u>38,076,703</u>
Fund Balances						
Nonspendable	190,444	105,858	0	0	362,421	658,723
Restricted	130,198	18,099,810	1,879,008	1,888,998	24,186,609	46,184,623
Assigned	329,517	0	0	0	534,747	864,264
Unassigned (Deficit)	6,913,621	0	0	0	(762,214)	6,151,407
<i>Total Fund Balances</i>	<u>7,563,780</u>	<u>18,205,668</u>	<u>1,879,008</u>	<u>1,888,998</u>	<u>24,321,563</u>	<u>53,859,017</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$21,234,407</u>	<u>\$36,221,804</u>	<u>\$4,952,603</u>	<u>\$2,339,202</u>	<u>\$36,332,176</u>	<u>\$101,080,192</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2014*

Total Governmental Funds Balances	\$53,859,017
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	56,541,196
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:	
Delinquent Property Taxes	299,550
Intergovernmental	5,950,041
Charges for Services	815,014
Special Assessments	4,708,168
Fines and Forfeitures	<u>7,228</u>
Total	11,780,001
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position:	
Net Position	28,213
Internal Balances	<u>48,932</u>
Total	77,145
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(17,157)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(4,583,862)
Special Assessment Bonds	(485,000)
OPWC Loans	(107,486)
Compensated Absences	(6,176,014)
Deferred Charge on Refunding	<u>32,351</u>
Total	<u>(11,320,011)</u>
<i>Net Position of Governmental Activities</i>	<u><u>\$110,920,191</u></u>
See accompanying notes to the basic financial statements	

Medina County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$9,460,521	\$15,279,155	\$0	\$0	\$3,263,716	\$28,003,392
Sales Taxes	11,689,193	13,474	11,669,906	0	1,922	23,374,495
Property Transfer Taxes	1,876,448	0	0	0	0	1,876,448
Charges for Services	7,763,672	8,724	0	0	6,731,800	14,504,196
Licenses and Permits	8,950	0	0	0	0	8,950
Fines and Forfeitures	528,251	0	0	0	71,807	600,058
Intergovernmental	5,310,972	8,162,515	0	5,244,803	21,965,257	40,683,547
Special Assessments	0	0	0	0	724,542	724,542
Interest	492,974	239	0	0	30,975	524,188
Rentals	6,441	0	0	0	169,352	175,793
Donations	2,128	5,913	0	3,663	223,060	234,764
Other	1,823,365	32,464	0	153,545	872,776	2,882,150
Total Revenues	38,962,915	23,502,484	11,669,906	5,402,011	34,055,207	113,592,523
Expenditures						
Current:						
General Government:						
Legislative and Executive	9,565,113	0	11,488,852	0	7,407,068	28,461,033
Judicial	7,967,939	0	0	0	3,237,795	11,205,734
Public Safety	16,452,323	0	0	0	3,767,555	20,219,878
Public Works	652,285	0	0	0	9,208,767	9,861,052
Health	36,667	21,852,723	0	0	3,850,902	25,740,292
Human Services	2,619,480	0	0	6,699,148	6,296,909	15,615,537
Economic Development and Assistance	142,415	0	0	0	338,257	480,672
Capital Outlay	0	0	0	0	2,687,712	2,687,712
Intergovernmental	282,105	0	0	0	0	282,105
Debt Service:						
Principal Retirement	0	0	0	0	728,915	728,915
Interest and Fiscal Charges	0	0	0	0	199,018	199,018
Total Expenditures	37,718,327	21,852,723	11,488,852	6,699,148	37,722,898	115,481,948
Excess of Revenues Over (Under) Expenditures	1,244,588	1,649,761	181,054	(1,297,137)	(3,667,691)	(1,889,425)
Other Financing Sources (Uses)						
Sale of Capital Assets	14,862	0	0	0	0	14,862
OPWC Loans Issued	0	0	0	0	80,890	80,890
Transfers In	0	0	0	1,268,002	1,070,006	2,338,008
Transfers Out	(1,952,924)	(385,084)	0	0	0	(2,338,008)
Total Other Financing Sources (Uses)	(1,938,062)	(385,084)	0	1,268,002	1,150,896	95,752
Net Change in Fund Balances	(693,474)	1,264,677	181,054	(29,135)	(2,516,795)	(1,793,673)
Fund Balances Beginning of Year	8,257,254	16,940,991	1,697,954	1,918,133	26,838,358	55,652,690
Fund Balances End of Year	\$7,563,780	\$18,205,668	\$1,879,008	\$1,888,998	\$24,321,563	\$53,859,017

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, 2014*

Net Change in Fund Balances - Total Governmental Funds (\$1,793,673)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.		
Capital Assets Additions	1,629,204	
Current Year Depreciation	<u>(2,573,897)</u>	
Total		(944,693)
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.		(27,905)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Delinquent Property Taxes	(539,851)	
Intergovernmental Revenues	388,673	
Charges for Services	(21,138)	
Special Assessments	(131,188)	
Fines and Forfeitures	<u>1,313</u>	
Total		(302,191)
Other financing sources in the governmental funds, such as OPWC loans issued, increase long-term liabilities in the statement of net position.		(80,890)
Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		728,915
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
Accrued Interest	6,117	
Accretion on Bonds	(3,661)	
Amortization of Bond Premium	7,762	
Amortization of Deferred Charge on Refunding	<u>(4,561)</u>	
Total		5,657
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.		(177,991)
The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities.		
Change in Net Position	427,741	
Internal Balances	<u>(54,723)</u>	
Total		<u>373,018</u>

Change in Net Position of Governmental Activities (\$2,219,753)

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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$9,440,409	\$9,441,639	\$9,449,635	\$7,996
Sales Taxes	11,471,178	11,472,673	11,482,389	9,716
Property Transfer Taxes	1,874,616	1,874,860	1,876,448	1,588
Charges for Services	7,953,297	7,964,329	7,740,423	(223,906)
Licenses and Permits	8,773	8,775	8,782	7
Fines and Forfeitures	525,461	525,530	525,975	445
Intergovernmental	5,855,664	5,857,646	5,507,116	(350,530)
Interest	409,419	409,344	409,692	348
Rentals	6,435	6,436	6,441	5
Donations	2,682	2,816	2,128	(688)
Other	1,855,956	1,856,228	1,879,816	23,588
<i>Total Revenues</i>	<u>39,403,890</u>	<u>39,420,276</u>	<u>38,888,845</u>	<u>(531,431)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,660,012	8,688,142	8,100,461	587,681
Judicial	6,604,405	6,604,405	6,233,881	370,524
Public Safety	12,820,628	12,826,106	12,523,213	302,893
Public Works	374,995	374,995	356,675	18,320
Health	40,863	40,863	39,243	1,620
Human Services	2,958,991	2,959,211	2,554,023	405,188
Economic Development and Assistance	163,250	163,250	163,250	0
Employee Fringe Benefits	8,015,621	8,015,621	7,905,271	110,350
Intergovernmental	282,959	282,959	282,853	106
<i>Total Expenditures</i>	<u>39,921,724</u>	<u>39,955,552</u>	<u>38,158,870</u>	<u>1,796,682</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(517,834)</u>	<u>(535,276)</u>	<u>729,975</u>	<u>1,265,251</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	21,293	21,293	14,862	(6,431)
Transfers In	294,181	294,170	0	(294,170)
Transfers Out	(2,068,562)	(2,124,704)	(1,952,924)	171,780
<i>Total Other Financing Sources (Uses)</i>	<u>(1,753,088)</u>	<u>(1,809,241)</u>	<u>(1,938,062)</u>	<u>(128,821)</u>
<i>Net Change in Fund Balance</i>	<u>(2,270,922)</u>	<u>(2,344,517)</u>	<u>(1,208,087)</u>	<u>1,136,430</u>
<i>Fund Balance Beginning of Year</i>	5,226,800	5,226,800	5,226,800	0
Prior Year Encumbrances Appropriated	811,453	811,453	811,453	0
<i>Fund Balance End of Year</i>	<u>\$3,767,331</u>	<u>\$3,693,736</u>	<u>\$4,830,166</u>	<u>\$1,136,430</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Fund
For the Year Ended December 31, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$15,963,987	\$15,963,987	\$15,279,155	(\$684,832)
Sales Tax	14,078	14,078	13,474	(604)
Charges for Services	10,971	10,971	10,500	(471)
Intergovernmental	8,762,578	8,762,578	8,386,676	(375,902)
Interest	250	250	239	(11)
Donations	6,178	6,178	5,913	(265)
Other	40,695	40,695	38,948	(1,747)
<i>Total Revenues</i>	<u>24,798,737</u>	<u>24,798,737</u>	<u>23,734,905</u>	<u>(1,063,832)</u>
Expenditures				
Current:				
Health	17,465,433	17,940,690	16,948,257	992,433
Employee Fringe Benefits	4,185,752	4,185,752	3,812,953	372,799
<i>Total Expenditures</i>	<u>21,651,185</u>	<u>22,126,442</u>	<u>20,761,210</u>	<u>1,365,232</u>
<i>Excess of Revenues Over Expenditures</i>	3,147,552	2,672,295	2,973,695	301,400
Other Financing Uses				
Transfers Out	(385,084)	(385,084)	(385,084)	0
<i>Net Change in Fund Balance</i>	2,762,468	2,287,211	2,588,611	301,400
<i>Fund Balance Beginning of Year</i>	15,080,853	15,080,853	15,080,853	0
Prior Year Encumbrances Appropriated	455,693	455,693	455,693	0
<i>Fund Balance End of Year</i>	<u>\$18,299,014</u>	<u>\$17,823,757</u>	<u>\$18,125,157</u>	<u>\$301,400</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
School Sales Tax Fund
For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Sales Taxes	\$11,400,000	\$11,400,000	\$11,489,366	\$89,366
Expenditures				
Current:				
General Government:				
Legislative and Executive	11,400,000	11,400,000	11,228,371	171,629
<i>Net Change in Fund Balance</i>	0	0	260,995	260,995
<i>Fund Balance Beginning of Year</i>	2,750,737	2,750,737	2,750,737	0
<i>Fund Balance End of Year</i>	<u>\$2,750,737</u>	<u>\$2,750,737</u>	<u>\$3,011,732</u>	<u>\$260,995</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, 2014*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$5,464,232	\$5,464,232	\$5,244,803	(\$219,429)
Donations	3,816	3,816	3,663	(153)
Other	158,642	158,642	152,271	(6,371)
<i>Total Revenues</i>	<u>5,626,690</u>	<u>5,626,690</u>	<u>5,400,737</u>	<u>(225,953)</u>
Expenditures				
Current:				
Human Services	6,127,487	6,331,877	5,762,983	568,894
Employee Fringe Benefits	1,134,910	1,134,910	1,115,080	19,830
<i>Total Expenditures</i>	<u>7,262,397</u>	<u>7,466,787</u>	<u>6,878,063</u>	<u>588,724</u>
<i>Excess of Revenues Under Expenditures</i>	(1,635,707)	(1,840,097)	(1,477,326)	362,771
Other Financing Sources				
Transfers In	1,350,567	1,350,567	1,268,002	(82,565)
<i>Net Change in Fund Balance</i>	(285,140)	(489,530)	(209,324)	280,206
<i>Fund Balance Beginning of Year</i>	2,006,290	2,006,290	2,006,290	0
Prior Year Encumbrances Appropriated	185,851	185,851	185,851	0
<i>Fund Balance End of Year</i>	<u>\$1,907,001</u>	<u>\$1,702,611</u>	<u>\$1,982,817</u>	<u>\$280,206</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2014

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$13,952,141	\$0	\$2,009,658	\$15,961,799	\$879,051
Cash and Cash Equivalents:					
In Segregated Accounts	63,835	0	0	63,835	0
Materials and Supplies Inventory	193,246	183,849	0	377,095	0
Accounts Receivable	2,273,940	1,213,874	640,988	4,128,802	0
Intergovernmental Receivable	7,765	0	0	7,765	0
Interfund Receivable	21,683	0	0	21,683	0
<i>Total Current Assets</i>	<u>16,512,610</u>	<u>1,397,723</u>	<u>2,650,646</u>	<u>20,560,979</u>	<u>879,051</u>
<i>Noncurrent Assets</i>					
Non-Depreciable Capital Assets	275,186	2,210,947	540,000	3,026,133	0
Depreciable Capital Assets, Net	135,834,561	99,735,944	7,843,184	243,413,689	0
<i>Total Noncurrent Assets</i>	<u>136,109,747</u>	<u>101,946,891</u>	<u>8,383,184</u>	<u>246,439,822</u>	<u>0</u>
<i>Total Assets</i>	<u>152,622,357</u>	<u>103,344,614</u>	<u>11,033,830</u>	<u>267,000,801</u>	<u>879,051</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	460,859	251,948	416,729	1,129,536	3,092
Contracts Payable	8,178	0	0	8,178	0
Accrued Wages and Benefits	156,241	18,761	7,259	182,261	0
Retainage Payable	63,835	0	0	63,835	0
Interfund Payable	0	544,225	0	544,225	65,000
Accrued Interest Payable	547,616	826,068	0	1,373,684	0
Intergovernmental Payable	97,497	13,982	51,239	162,718	1,701
Compensated Absences Payable	163,217	2,999	2,003	168,219	0
OWDA Loans Payable	3,526,185	3,287,906	0	6,814,091	0
OPWC Loans Payable	24,169	16,794	0	40,963	0
Rural Lorain Loan Payable	0	17,827	0	17,827	0
Claims Payable	0	0	0	0	781,045
<i>Total Current Liabilities</i>	<u>5,047,797</u>	<u>4,980,510</u>	<u>477,230</u>	<u>10,505,537</u>	<u>850,838</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	755,449	135,667	34,524	925,640	0
OWDA Loans Payable	27,044,702	34,718,809	743,426	62,506,937	0
OPWC Loans Payable	362,535	100,766	0	463,301	0
Rural Lorain Loan Payable	0	111,178	0	111,178	0
<i>Total Long-Term Liabilities</i>	<u>28,162,686</u>	<u>35,066,420</u>	<u>777,950</u>	<u>64,007,056</u>	<u>0</u>
<i>Total Liabilities</i>	<u>33,210,483</u>	<u>40,046,930</u>	<u>1,255,180</u>	<u>74,512,593</u>	<u>850,838</u>
Net Position					
Net Investment in Capital Assets	105,088,321	63,693,611	7,639,758	176,421,690	0
Unrestricted (Deficit)	14,323,553	(395,927)	2,138,892	16,066,518	28,213
<i>Total Net Position</i>	<u>\$119,411,874</u>	<u>\$63,297,684</u>	<u>\$9,778,650</u>	<u>\$192,488,208</u>	<u>\$28,213</u>

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

(48,932)

Net position of business-type activities

\$192,439,276

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2014*

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Operating Revenues					
Charges for Services	\$14,472,042	\$7,617,602	\$8,460,604	\$30,550,248	\$11,433,925
Other	138,567	176,956	0	315,523	0
<i>Total Operating Revenues</i>	<u>14,610,609</u>	<u>7,794,558</u>	<u>8,460,604</u>	<u>30,865,771</u>	<u>11,433,925</u>
Operating Expenses					
Personal Services	7,014,743	849,997	293,107	8,157,847	215,817
Materials and Supplies	1,212,904	454,193	47,950	1,715,047	864
Contractual Services	3,934,107	2,699,896	7,187,293	13,821,296	1,426,774
Claims	0	0	0	0	9,153,199
Other Operating Expenses	245,822	92,894	279,462	618,178	209,530
Depreciation	4,793,712	2,590,157	424,075	7,807,944	0
<i>Total Operating Expenses</i>	<u>17,201,288</u>	<u>6,687,137</u>	<u>8,231,887</u>	<u>32,120,312</u>	<u>11,006,184</u>
<i>Operating Income (Loss)</i>	<u>(2,590,679)</u>	<u>1,107,421</u>	<u>228,717</u>	<u>(1,254,541)</u>	<u>427,741</u>
Non Operating Revenues (Expenses)					
Interest and Fiscal Charges	(1,126,744)	(1,716,223)	(58,604)	(2,901,571)	0
Loss on Disposal of Capital Assets	(22,718)	(135,766)	(7)	(158,491)	0
<i>Total Non Operating Revenues (Expenses)</i>	<u>(1,149,462)</u>	<u>(1,851,989)</u>	<u>(58,611)</u>	<u>(3,060,062)</u>	<u>0</u>
<i>Income (Loss) Before Contributions</i>	<u>(3,740,141)</u>	<u>(744,568)</u>	<u>170,106</u>	<u>(4,314,603)</u>	<u>427,741</u>
Capital Contributions	5,717,169	1,355,270	0	7,072,439	0
<i>Change in Net Position</i>	<u>1,977,028</u>	<u>610,702</u>	<u>170,106</u>	<u>2,757,836</u>	<u>427,741</u>
<i>Net Position (Deficit) Beginning of Year</i>	<u>117,434,846</u>	<u>62,686,982</u>	<u>9,608,544</u>	<u>189,730,372</u>	<u>(399,528)</u>
<i>Net Position End of Year</i>	<u>\$119,411,874</u>	<u>\$63,297,684</u>	<u>\$9,778,650</u>	<u>192,488,208</u>	<u>\$28,213</u>
Some amounts reported for business-type activities in the statement of activities are different because their share of the change in internal service fund assets and liabilities is included.				<u>54,723</u>	
Change in net position of business-type activities				<u>\$2,812,559</u>	

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$14,525,914	\$7,651,420	\$8,558,418	\$30,735,752	\$0
Cash Received from Interfund Services Provided	0	0	0	0	11,433,925
Other Cash Receipts	149,009	176,956	0	325,965	0
Cash Paid to Employees	(6,913,027)	(855,436)	(263,073)	(8,031,536)	(215,381)
Cash Payments to Suppliers for Goods and Services	(5,063,317)	(3,067,611)	(7,069,847)	(15,200,775)	(1,449,572)
Cash Paid for Claims	0	0	0	0	(9,195,186)
Other Operating Cash Payments	(267,924)	(220,568)	(279,462)	(767,954)	(209,363)
<i>Net Cash Provided by Operating Activities</i>	<u>2,430,655</u>	<u>3,684,761</u>	<u>946,036</u>	<u>7,061,452</u>	<u>364,423</u>
Cash Flows from Noncapital Financing Activities					
Advances In	0	544,225	0	544,225	(475,508)
Cash Flows from Capital and Related Financing Activities					
Payments for Capital Acquisition	(840,475)	(1,702,167)	(8,075)	(2,550,717)	0
Capital Grants Received	40,135	0	0	40,135	0
OWDA Loans Issued	103,364	1,684,158	0	1,787,522	0
Principal Paid on OWDA Loans	(3,403,692)	(3,133,129)	(542,756)	(7,079,577)	0
Interest Paid on OWDA Loans	(1,168,973)	(1,754,233)	(71,214)	(2,994,420)	0
Principal Paid on OPWC Loans	(24,169)	(16,794)	0	(40,963)	0
Principal Paid on Rural Lorain Loan	0	(17,632)	0	(17,632)	0
Interest Paid on Rural Lorain Loan	0	(3,049)	0	(3,049)	0
Receipts from Tap-in Fees	4,216,600	713,860	0	4,930,460	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,077,210)</u>	<u>(4,228,986)</u>	<u>(622,045)</u>	<u>(5,928,241)</u>	<u>0</u>
Increase (Decrease) in Cash and Cash Equivalents	1,353,445	0	323,991	1,677,436	(111,085)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>12,662,531</u>	<u>0</u>	<u>1,685,667</u>	<u>14,348,198</u>	<u>990,136</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$14,015,976</u>	<u>\$0</u>	<u>\$2,009,658</u>	<u>\$16,025,634</u>	<u>\$879,051</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2014

	Business-Type Activities				Governmental 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 Operating Activities					
Operating Income (Loss)	(\$2,590,679)	\$1,107,421	\$228,717	(\$1,254,541)	\$427,741
<i>Adjustments:</i>					
Depreciation	4,793,712	2,590,157	424,075	7,807,944	0
<i>(Increase) Decrease in Assets:</i>					
Materials and Supplies Inventory	6,888	(252)	0	6,636	0
Accounts Receivable	53,872	33,818	97,814	185,504	0
Interfund Receivable	(11,241)	0	0	(11,241)	0
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	95,845	88,105	163,941	347,891	(21,767)
Contracts Payable	(78,688)	0	0	(78,688)	0
Accrued Wages and Benefits	14,044	2,704	2,663	19,411	0
Retainage Payable	63,835	0	0	63,835	0
Interfund Payable	(419)	(127,674)	0	(128,093)	0
Intergovernmental Payable	20,407	1,956	3,473	25,836	436
Compensated Absences Payable	63,079	(11,474)	25,353	76,958	0
Claims Payable	0	0	0	0	(41,987)
<i>Total Adjustments</i>	<u>5,021,334</u>	<u>2,577,340</u>	<u>717,319</u>	<u>8,315,993</u>	<u>(63,318)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$2,430,655</u>	<u>\$3,684,761</u>	<u>\$946,036</u>	<u>\$7,061,452</u>	<u>\$364,423</u>

Noncash Activities:

The Medina County Sewer District received donated capital assets from developers in the amount of \$1,452,669 and the Medina County Water District received donated capital assets from developers in the amount of \$641,410. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2014

Assets	
Equity in Pooled Cash and Cash Equivalents	\$20,307,848
Cash and Cash Equivalents in Segregated Accounts	3,882,966
Cash and Cash Equivalents with Fiscal Agents	287
Intergovernmental Receivable	5,215,476
Property Taxes Receivable	253,100,523
Special Assessments Receivable	7,430,324
	<hr/>
<i>Total Assets</i>	<u><u>\$289,937,424</u></u>
Liabilities	
Intergovernmental Payable	\$4,439,810
Deposits Held and Due to Others	14,721
Payroll Withholdings	1,397,632
Undistributed Assets	284,085,261
	<hr/>
<i>Total Liabilities</i>	<u><u>\$289,937,424</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, 2014

Note 1 – Reporting Entity

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

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

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

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

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Risk Sharing Pool, and Related Organizations. These organizations are presented in Notes 18, 19, 20, and 21 to the basic financial statements. These organizations are:

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Fund Accounting

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

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

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

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

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

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Measurement Focus

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

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

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

Basis of Accounting

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 6). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: sales and use tax (See Note 7), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance 2015 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, special assessments, charges for services, fines and forfeitures, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

Budgetary Data

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

Cash and Investments

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

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

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

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

During 2014, investments were limited to Federal Farm Credit Bank Notes, Federal Home Loan Bank Notes, Federal Home Loan Mortgage Corporation Notes, and Federal National Mortgage Association Notes. Investments are reported at fair value which is based on quoted market prices.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2014 amounted to \$492,974 which includes \$466,747 assigned from other County funds.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Restricted Assets

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

Inventory

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

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. These assets generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and are updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000 with the exemption of land as land is listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacements. Depreciation is computed using the straight-line method over the following useful lives:

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Contributions of Capital

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

Interfund Balances

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

Compensated Absences

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

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

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Net Position

Net position represents the difference between all other elements of the statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes included resources which will be used for general purposes, public safety, public works, and health and human services.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Fund Balance

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

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

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

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

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

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

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

Operating Revenues and Expenses

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Interfund Activity

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

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

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

Bond Premium

On the government-wide financial statements, bond premiums are deferred and amortized for the term of the bonds using the straight-line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On governmental fund statements, bond premiums are receipted in the year the bonds are issued.

Deferred Charge on Refunding

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

Estimates

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 3 – Accountability and Compliance

Accountability

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

<i>Special Revenue Funds:</i>	
Child Support Enforcement	(\$51,001)
Ohio Criminal Justice Service	(30,753)
Safe Communities	(3,414)
Title VI-D	(29,795)
Victim Assistance	(5,694)
<i>Capital Projects Fund:</i>	
County Capital Improvements	(185,853)
<i>Internal Service Fund:</i>	
Self Insurance Healthcare	(66,702)

These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2015.

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

Fund Balance and Net Position Deficits

The following funds had a deficit fund balance or net position as of December 31, 2014:

<i>Special Revenue Funds:</i>	
Child Support Enforcement	(\$99,090)
Demolition	(13,913)
Ohio Criminal Justice Service	(9,025)
Title VI-D	(30,509)
Victim Assistance	(3,449)
<i>Debt Service Fund:</i>	
Special Assessment Bond Retirement	(420,338)
<i>Capital Projects Fund:</i>	
County Capital Improvements	(185,890)
<i>Internal Service Fund:</i>	
Self Insurance Healthcare	(833,569)

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

At December 31, 2014, the employee health insurance internal service fund had a deficit net position, which management is currently analyzing the operations of this fund to determine appropriate action to alleviate the deficit.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Compliance

Contrary to Ohio Revised Code Section 5705.39, the Medina County Water District had original and final appropriations in excess of certified available resources by \$3,183,791 each.

Contrary to Ohio Revised Code Section 5705.41(B), the Medina County Water District had expenditures plus encumbrances in excess of final appropriations in capital outlay by \$1,513,133.

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

Note 4 – Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance/net position on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statements of Revenues, Expenditures and Changes in Fund Balances- Budget (Non-GAAP Basis) and Actual are presented in the basic financial statements for the general fund and major special revenue funds.

The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Investments are reported at fair value (GAAP) rather than cost (budget).
3. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
4. Outstanding year end encumbrances are treated as expenditures (budget) rather than as restricted, committed or assigned fund balance (GAAP).

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

	Net Change in Fund Balance			
	General	Achievement Center	School Sales Tax	Public Assistance
GAAP Basis	(\$693,474)	\$1,264,677	\$181,054	(\$29,135)
Net Adjustment for Revenue Accruals	(57,642)	232,421	(180,540)	(1,274)
Beginning Fair Value Adjustment for Investments	(41,678)	0	0	0
Ending Fair Value Adjustment for Investments	25,250	0	0	0
Net Adjustment for Expenditure Accruals	427,533	1,787,316	260,481	66,749
Encumbrances	(868,076)	(695,803)	0	(245,664)
Budget Basis	<u>(\$1,208,087)</u>	<u>\$2,588,611</u>	<u>\$260,995</u>	<u>(\$209,324)</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 5 – Deposits and Investments

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

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

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

1. United States Treasury Bills, bonds, notes, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to payment of principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Bankers acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.
12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

Deposits

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

At year-end, the carrying amount of the County's deposits was \$64,919,241 and the bank balance was \$67,045,030. Of the uninsured bank balance of \$40,368,383, all was collateralized with securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

At December 31, 2014, the County's Achievement Center Special Revenue Fund had a cash balance of \$81,224 with NEON, a jointly governed organization (See Note 19). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Investments

Investments are reported at fair value. As of December 31, 2014, the County had the following investments:

Investment Type	Maturity in Years			Total
	1-2	2-3	3-5	
Federal Farm Credit Bank Notes	\$1,992,000	\$1,985,320	\$4,504,725	\$8,482,045
Federal Home Loan Bank Notes	0	0	4,495,090	4,495,090
Federal Home Loan Mortgage Corporation Notes	0	7,083,269	5,987,792	13,071,061
Federal National Mortgage Association Notes	0	0	3,766,417	3,766,417
Total	\$1,992,000	\$9,068,589	\$18,754,024	\$29,814,613

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

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

Credit Risk The Federal Farm Credit Bank Notes, Federal Home Loan Bank Notes, Federal Home Loan Mortgage Corporation Notes, and the Federal National Mortgage Association Notes carry a rating of AAA by Standard & Poor's. The County has no investment policy that addresses credit risk.

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation at December 31, 2014:

Investment Type	Percentage
Federal Farm Credit Bank Notes	28.45 %
Federal Home Loan Bank Notes	15.08
Federal Home Loan Mortgage Corporation Notes	43.84
Federal National Mortgage Association Notes	12.63
Total	100.00 %

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 6 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2014 for real and public utility property taxes represents collections of 2013 taxes.

2014 real property taxes were levied after October 1, 2014, on the assessed value as of January 1, 2014, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2014 real property taxes are collected in and intended to finance 2015.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2014 public utility property taxes which became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2014, was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2014 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	
Residential/Agricultural	\$3,605,916,780
Other Real Estate	715,621,280
Tangible Personal Property	
Public Utility	<u>105,701,610</u>
Total Valuation	<u><u>\$4,427,239,670</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2014, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2014 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 7 – Sales and Use Tax

In 1971, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. During 2007, the voters of the County passed an additional one-half percent tax to be used for capital improvements at all school districts within the County. Collection began in October 2007. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Office of Budget and Management then has five days in which to draw the warrant payable to the County.

Proceeds of the sales tax are credited to the general and achievement center funds. Proceeds of the school sales tax are credited to the school sales tax special revenue fund. A receivable is recognized at year end for amounts that will be received from sales which occurred during 2014.

Note 8 – Receivables

Receivables at December 31, 2014, consisted of property taxes, sales taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year amount to \$3,983,626 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$174,206.

Loans expected to be collected in more than one year amount to \$184,602 in the revolving loan program special revenue fund.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities:</i>	
Homestead and Rollback	\$2,002,066
Motor Vehicle License Registration	1,256,503
Achievement Center Grants and Subsidies	1,080,926
Casino Monies	1,024,858
Local Government	791,790
Gasoline Tax	782,049
Permissive Tax	725,746
Cents Per Gallon	272,187
Child Support Enforcement Grants and Subsidies	161,358
Auto Title	125,398
Sheriff's Receivable	117,562
Children's Services Grants and Subsidies	111,158
Other	76,562
Public Assistance Grants and Subsidies	72,533
Workforce Development Grants and Subsidies	66,978
Transportation Program Grants and Subsidies	60,584
Office for Older Adults Grants and Subsidies	39,894
Municipal Fine Distribution	39,671
ADAMH Grants and Subsidies	31,271
Ohio Criminal Justice Services Grants and Subsidies	30,753
Inmate Housing	13,100
Victim Assistance Grants and Subsidies	5,745
Safe Communities Grants and Subsidies	4,961
Delinquent Advertising	4,898
Election Expense Receivable	3,275
Community Development Grants and Subsidies	2,344
Court Grants and Subsidies	231
<i>Total Governmental Activities</i>	\$8,904,401

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

Note 9 – Federal Food Stamp Program

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Medina County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2014 due to the installation of an automated system.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 10 – Capital Assets

Capital asset activity for the year ended December 31, 2014, was as follows:

	Balance 01/01/14	Additions	Deletions	Balance 12/31/14
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$2,990,105	\$0	\$0	\$2,990,105
Construction in Progress	0	20,250	0	20,250
Total Capital Assets not being depreciated	2,990,105	20,250	0	3,010,355
Capital Assets being depreciated:				
Buildings	50,251,220	0	0	50,251,220
Improvements Other Than Buildings	3,541,442	29,787	(19,854)	3,551,375
Equipment	13,630,032	834,445	(687,711)	13,776,766
Infrastructure:				
Bridges	17,393,729	490,289	0	17,884,018
Roads	35,328,184	0	0	35,328,184
Culverts	3,700,750	254,433	0	3,955,183
Signals	309,835	0	0	309,835
Total Capital Assets being depreciated	124,155,192	1,608,954	(707,565)	125,056,581
Accumulated Depreciation:				
Buildings	(18,916,630)	(984,821)	0	(19,901,451)
Improvements Other Than Buildings	(884,845)	(70,626)	19,854	(935,617)
Equipment	(10,203,279)	(811,025)	659,806	(10,354,498)
Infrastructure:				
Bridges	(5,092,169)	(348,689)	0	(5,440,858)
Roads	(33,527,932)	(280,690)	0	(33,808,622)
Culverts	(715,249)	(74,362)	0	(789,611)
Signals	(291,399)	(3,684)	0	(295,083)
Total Accumulated Depreciation	(69,631,503)	(2,573,897) *	679,660	(71,525,740)
Capital Assets being depreciated, net	54,523,689	(964,943)	(27,905)	53,530,841
Governmental Activities Capital Assets, Net	\$57,513,794	(\$944,693)	(\$27,905)	\$56,541,196

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$618,662
Judicial	28,854
Public Safety	197,286
Public Works	1,064,722
Health	361,061
Human Services	303,312
Total	\$2,573,897

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Balance 01/01/14	Additions	Deletions	Balance 12/31/14
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	272,553	1,751,860	0	2,024,413
Total Capital Assets not being depreciated	1,274,273	1,751,860	0	3,026,133
Capital Assets being depreciated:				
Buildings	17,518,936	0	0	17,518,936
Improvements Other Than Buildings	108,325,945	66,520	0	108,392,465
Equipment	7,072,397	732,337	(788,644)	7,016,090
Infrastructure:				
Water Lines	117,582,753	641,410	(168,657)	118,055,506
Sewer Lines	137,987,812	1,452,669	(22,700)	139,417,781
Total Capital Assets being depreciated	388,487,843	2,892,936	(980,001)	390,400,778
Accumulated Depreciation:				
Buildings	(8,206,692)	(322,462)	0	(8,529,154)
Improvements Other Than Buildings	(77,740,471)	(2,008,425)	0	(79,748,896)
Equipment	(5,556,706)	(346,887)	767,821	(5,135,772)
Infrastructure:				
Water Lines	(18,974,278)	(2,324,682)	53,689	(21,245,271)
Sewer Lines	(29,522,508)	(2,805,488)	0	(32,327,996)
Total Accumulated Depreciation	(140,000,655)	(7,807,944)	821,510	(146,987,089)
Capital Assets being depreciated, net	248,487,188	(4,915,008)	(158,491)	243,413,689
Business-Type Activities Capital Assets, Net	\$249,761,461	(\$3,163,148)	(\$158,491)	\$246,439,822

During the year, \$1,452,669 in sewer lines and \$641,410 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

Note 11 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percent not to exceed 2 percent. For the year ended December 31, 2014, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 13 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County's 2014 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012 were \$6,259,705, \$6,655,548, and \$5,102,107, respectively. For 2014, 97.64 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the Member-Directed Plan for 2014 were \$136,361 made by the County and \$97,400 made by plan members.

State Teachers Retirement System

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that can be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit

Medina County, Ohio
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For the Year Ended December 31, 2014

payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

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

Funding Policy – Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 11 percent for members and 14 percent for employers. The statutory maximum employee contribution rate was increased one percent July 1, 2013, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For the fiscal year ended June 30, 2014, plan members were required to contribute 11 percent of their annual covered salary. The County was required to contribute 14 percent; 13.5 percent was the portion used to fund pension obligations.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2014, 2013, and 2012 were \$171,946, \$140,534, and \$132,372, respectively. For 2014, 77.06 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. There were no contributions made by the County and plan members to the DC and Combined Plans for fiscal year 2014.

Note 12 – Postemployment Benefits

Ohio Public Employees Retirement System

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

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

In order to qualify for postemployment 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 mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent for both plans as recommended by the OPERS actuary.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree’s surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$1,016,607, \$499,653, and \$1,979,558, respectively. For 2014, 97.64 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

State Teachers Retirement System

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Until June 30, 2014, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The STRS Board voted to discontinue the one percent allocation to the health care fund effective July 1, 2014. The County’s contributions for health care for the years ended December 31, 2014, 2013, and 2012 were \$6,368, \$10,810, and \$10,182, respectively. For 2014, 77.06 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal year 2013 and 2012.

Medina County, Ohio
Notes to the Basic Financial Statements
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Note 13 – Risk Management

Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2014, the County contracted with County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 20), for liability and property insurance, medical/professional liability at the County Home and Jail, and coverage of foster parents. Coverage provided by CORSA is as follows:

	<u>Limits of Coverage</u>
General Liability	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions	1,000,000
Excess Liability	5,000,000
Property	311,296,882
Equipment Breakdown	100,000,000
Crime	1,000,000
County Home Medical Liability	6,000,000
Jail Medical Liability	1,000,000
Foster Parents	6,000,000

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

Workers' Compensation

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

The claims liability of \$17,094 reported in the fund at December 31, 2014, is based on an estimate by the County Auditor's Office and Sedgwick Claims Management Services. The claims liability reported in the workers' compensation internal service fund at December 31, 2014, is based on the requirements of GASB statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims liability amount for 2013 and 2014 were:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2013	\$17,932	\$174,577	\$147,342	\$45,167
2014	45,167	204,556	232,629	17,094

Medina County, Ohio
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For the Year Ended December 31, 2014

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 2014, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$256 to \$468 for single coverage, from \$565 to \$1,089 for single plus one coverage, and from \$993 to \$1,714 for family coverage. Employee contributions ranged from \$14 to \$52 for single coverage, from \$30 to \$121 for single plus-one coverage, and from \$52 to \$191 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$7,909,892.

The liability for unpaid claims costs of \$763,951 reported in the fund at December 31, 2014, 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 2013 and 2014 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2013	\$1,907,222	\$7,547,505	\$8,676,862	\$777,865
2014	777,865	8,948,643	8,962,557	763,951

Note 14 – Compensated Absences

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

Medina County, Ohio
Notes to the Basic Financial Statements
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Note 15 – Long-Term Obligations

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

	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
Business-Type Activities:				
OWDA Loans:				
<i>Medina County Water District:</i>				
Route 162 Water Tower/Avon Lake	1996	5.85	\$2,731,477	2021
Route 162 Waterline	1996	6.58	621,460	2016
River Styx	1996	6.64	156,174	2016
Station, River, Grafton Roads	1996	5.90	1,973,583	2016
Ryan, Avon, Marks Roads	1997	7.38	997,293	2017
Stieger and Crocker Roads	1997	7.38	1,091,106	2017
Lafayette Waterline Loop	1998	6.49	1,077,303	2018
Water System Expansion	1999	6.32	1,216,567	2018
Water Distribution System	2000	5.73	2,129,497	2020
Northwest Storage	2001	4.38	3,960,550	2021
Metzger, Muntz and Sleepy Hollow	2001	5.56	942,260	2021
Lester Wolff	2002	6.41	1,167,264	2022
Granger Tanks	2004	3.90	1,104,529	2022
Remsen, Huffman, Hamlin Roads	2003	4.65	738,112	2023
Spieth	2003	4.87	6,709,453	2023
Spieth Pump Station	2003	4.65	2,791,274	2023
Water System Expansion	2005	4.64	2,470,430	2024
Water System Expansion	2004	4.65	4,167,015	2024
Waterline Extensions	2005	4.40	2,984,260	2025
Foskett/Station/Beck Roads Waterline	2005	4.40	1,241,324	2025
State Route 18 Waterline Relocation	2005	3.85	887,903	2025
Waterline Extensions	2005	4.51	1,833,045	2025
Water Meters and Meter Shop	2006	4.56	1,975,863	2026
Hinckley Township Storage and Water Tank	2005	4.00	3,105,658	2027
Granger and Medina Townships Waterline	2005	4.00	2,917,679	2027
Hinckley Township Waterline and Ledge Road Pump	2005	3.75	2,670,185	2027
Chatham Township Waterlines	2005	3.79	3,561,688	2027
Plum Creek Waterline	2006	4.00	686,987	2028
Hinckley Waterline Phase 3	2006	3.82	1,389,196	2028
Westfield Center Water System Purchase	2007	3.62	834,993	2028
Westfield Center Water Plant Improvements	2008	4.21	4,326,187	2033
Hinckley Township Waterlines	2013	2.94	1,966,761	Not Finalized

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Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
Business-Type Activities (continued):				
OWDA Loans:				
<i>Medina County Sewer District:</i>				
RRSD#390657	1977	5.25 %	\$2,720,924	2016
Sewer Replacement and Rehabilitation	2010	2.91	1,585,152	2032
Hinckley Wastewater Treatment	1997	3.68	9,062,842	2016
Hamilton	1997	4.16	724,553	2016
Marks Sewer	1997	4.35	1,400,823	2016
Brunswick Rehab	1997	4.16	1,038,847	2016
Medina City Rehab	2001	3.02	1,747,252	2020
Plum Creek	2002	3.64	1,844,522	2022
Liverpool Treatment	2002	3.56	36,975,879	2023
Route 252 Sewer	2003	3.95	587,464	2022
Reservoir Sewer Replacement	2005	3.81	1,215,095	2025
Valley City Sanitary Pump Station Replacement	2005	4.10	1,407,799	2026
Pumper Station Improvements	2005	3.75	380,122	2016
Brunswick Sanitary Sewer Replacement	2006	4.09	1,167,359	2016
Sanitary Sewer Replacement	2007	4.11	1,600,700	2029
Sanitary Sewer Improvements	2009	4.11	311,286	2029
Rustic Hills Sanitary Sewers	2011	3.27	2,570,749	2033
Poe Road Sewer Extension and Marks Road Lift Station	2014	3.31	100,747	Not Finalized
RCP Trunk Sewer Relining	2014	2.28	2,617	Not Finalized
<i>Solid Waste District:</i>				
Central Processing Facility	2002	5.70	7,833,046	2014
MRF Equipment	2010	5.33	938,860	Not Finalized
OPWC Loans:				
<i>Medina County Water District:</i>				
Water Loop	2001	0.00	335,885	2021
<i>Medina County Sewer District:</i>				
Waterline Relocation	2012	0.00	483,380	2031
Other Loan:				
<i>Medina County Water District:</i>				
Rural Lorain County Waterline	2013	2.20	179,988	2021
Governmental Activities:				
General Obligation Bonds:				
2009 Refunding Bonds - Serial	2009	2.00-5.00	3,105,000	2018
2009 Refunding Bonds - Term	2009	4.00-4.70	1,760,000	2029
Permanent Improvement Bonds - Serial	2012	1.50-2.00	660,000	2020
Permanent Improvement Bonds - Term	2012	2.50-3.00	770,000	2027
Permanent Improvement Bonds - CAB	2012	10.75	69,918	2019
2012 Refunding Bonds - Serial	2012	1.50	460,000	2017
Special Assessment Bonds with Governmental Commitment:				
Water Improvements #5	2000	6.00	650,000	2019
Gateway Drive	2003	5.75-6.00	415,000	2023

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
Governmental Activities (continued):				
OWDA Loan:				
County Home Sewer	1995	3.54 %	\$122,581	2014
OWDA Loans Paid from Special Assessments:				
State Route 18 Water	1994	7.14	751,939	2014
State Route 18 Sewer	1994	5.20	1,917,178	2014
OPWC Loans:				
Guilford Road Bridge Replacement	1997	0.00	91,758	2017
Ryan Road Bridge Replacement	2006	0.00	120,530	2015
Westfield, Blake and Lodi Resurfacing	2010	0.00	22,065	2019
Granger Road Bridge #4 Replacement	2014	0.00	57,966	2044
Seville Road and Lovers Lane Improvements	2014	0.00	22,924	2045

A schedule of changes in bonds and other long-term obligations of the County during 2014 follows:

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Amount Due in One Year
Business-Type Activities:					
OWDA Loans:					
<i>Medina County Water District:</i>					
Route 162 Water Tower/Avon Lake	\$1,249,014	\$0	\$137,571	\$1,111,443	\$145,619
Route 162 Waterline	126,665	0	48,426	78,239	51,613
River Styx	31,952	0	12,210	19,742	13,021
Station, River, Grafton Roads	385,207	0	147,944	237,263	156,674
Ryan, Avon, Marks Roads	289,089	0	75,601	213,488	81,180
Stiegler and Crocker Roads	316,283	0	82,713	233,570	88,816
Lafayette Waterline Loop	370,427	0	73,654	296,773	78,434
Water System Expansion	1,578,303	0	112,884	1,465,419	118,183
Water Distribution System	962,143	0	126,480	835,663	133,727
Northwest Storage	1,928,567	0	222,405	1,706,162	232,252
Metzger Muntz and Sleepy Hollow	477,063	0	52,855	424,208	55,834
Lester Wolff	675,876	0	62,026	613,850	66,065
Granger Tanks	602,682	0	57,094	545,588	59,342
Remsen, Huffman, Hamlin Roads	415,948	0	38,185	377,763	39,981
Spieth	3,983,204	0	338,817	3,644,387	355,518
Spieth Pump Station	1,642,712	0	141,119	1,501,593	147,757
Water System Expansion	454,500	0	80,113	374,387	85,176
Water System Expansion	2,494,367	0	189,136	2,305,231	198,034
Waterline Extensions	1,881,270	0	128,834	1,752,436	134,564
Foskett/Station/Beck Roads Waterline	831,576	0	56,948	774,628	59,482
State Route 18 Waterline Relocation	579,364	0	38,808	540,556	40,317
Waterline Extensions	1,207,093	0	77,785	1,129,308	81,332
Water Meters and Meter Shop	1,474,987	0	85,348	1,389,639	89,284
Hinckley Township Storage and Water Tank	2,350,848	0	134,356	2,216,492	139,784
Granger and Medina Townships Waterline	2,208,555	0	126,224	2,082,331	131,322
Hinckley Township Waterline and Ledge Road Pump	2,065,305	0	114,582	1,950,723	118,920
Chatham Township Waterlines	2,757,423	0	152,554	2,604,869	158,392
Plum Creek Waterline	563,406	0	27,862	535,544	29,014
Hinckley Waterline Phase 3	1,133,465	0	57,213	1,076,252	59,419
Westfield Center Water System Purchase	640,946	0	34,310	606,636	35,563
Westfield Center Water Plant Improvement	3,494,843	0	99,072	3,395,771	103,287
Hinckley Township Waterlines	282,603	1,684,158	0	1,966,761	0
Total Medina County Water District	\$39,455,686	\$1,684,158	\$3,133,129	\$38,006,715	\$3,287,906

(continued)

Medina County, Ohio
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For the Year Ended December 31, 2014

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Amount Due in One Year
Business-Type Activities (continued):					
OWDA Loans (continued):					
<i>Medina County Sewer District:</i>					
RRSD #390657	\$204,070	\$0	\$68,023	\$136,047	\$68,024
Sewer Replacement and Rehabilitation	1,391,661	0	55,774	1,335,887	57,409
Hinckley Wastewater Treatment	1,806,648	0	580,395	1,226,253	601,948
Hamilton	150,047	0	47,971	102,076	49,988
Marks Sewer	293,976	0	93,807	200,169	97,931
Brunswick Rehab	215,134	0	68,780	146,354	71,671
Medina City Rehab	733,417	0	95,592	637,825	98,500
Plum Creek	947,709	0	97,013	850,696	100,577
Liverpool Treatment	20,802,893	0	1,876,118	18,926,775	1,943,503
Route 252 Sewer	321,362	0	30,380	290,982	31,592
Reservoir Sewer Replacement	807,387	0	57,142	750,245	59,340
Valley City Sanitary Pump Station Replacement	1,038,276	0	61,890	976,386	64,453
Pumper Station Improvements	129,196	0	41,475	87,721	43,046
Brunswick Sanitary Sewer Replacement	957,364	0	47,345	910,019	49,302
Sanitary Sewer Replacement	1,375,506	0	62,261	1,313,245	64,846
Sanitary Sewer Improvements	171,854	0	25,389	146,465	26,609
Rustic Hills Sanitary Sewers	2,524,715	0	94,337	2,430,378	97,446
Poe Road Sewer Extension and Marks Road Lift Station	0	100,747	0	100,747	0
RCP Trunk Sewer Relining	0	2,617	0	2,617	0
Total Medina County Sewer District	33,871,215	103,364	3,403,692	30,570,887	3,526,185
<i>Medina County Solid Waste District:</i>					
Central Processing Facility	442,470	0	442,470	0	0
MRF Equipment	843,712	0	100,286	743,426	0
Total Medina County Solid Waste District	1,286,182	0	542,756	743,426	0
Total OWDA Loans	74,613,083	1,787,522	7,079,577	69,321,028	6,814,091
OPWC Loans:					
<i>Medina County Water District:</i>					
Water Loop	134,354	0	16,794	117,560	16,794
<i>Medina County Sewer District:</i>					
Waterline Relocation	410,873	0	24,169	386,704	24,169
Total OPWC Loans	545,227	0	40,963	504,264	40,963
Other Long-Term Liabilities:					
<i>Medina County Water District:</i>					
Rural Lorain County Waterline Loan	146,637	0	17,632	129,005	17,827
<i>All Districts:</i>					
Compensated Absences Payable	1,016,901	221,969	145,011	1,093,859	168,219
Total Other Long-Term Liabilities	1,163,538	221,969	162,643	1,222,864	186,046
Total Business-Type Activities	\$76,321,848	\$2,009,491	\$7,283,183	\$71,048,156	\$7,041,100

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Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Amount Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2009 Refunding Bonds - Serial	\$1,485,000	\$0	\$355,000	\$1,130,000	\$365,000
2009 Refunding Bonds - Term	1,760,000	0	0	1,760,000	0
Premium	41,466	0	2,675	38,791	0
2012 Permanent Improvement Bonds - Serial	570,000	0	90,000	480,000	95,000
2012 Permanent Improvement Bonds - Term	770,000	0	0	770,000	0
Premium	49,795	0	3,557	46,238	0
2012 Permanent Improvement Bonds - CAB	69,918	0	0	69,918	0
Accretion	5,663	3,661	0	9,324	0
2012 Refunding Bonds - Serial	365,000	0	90,000	275,000	90,000
Premium	6,121	0	1,530	4,591	0
Total General Obligation Bonds	5,122,963	3,661	542,762	4,583,862	550,000
Special Assessment Bonds					
with Government Commitment:					
Water Improvements #5	305,000	0	35,000	270,000	40,000
Gateway Drive	235,000	0	20,000	215,000	25,000
Total Special Assessment Bonds	540,000	0	55,000	485,000	65,000
OWDA Loan:					
County Home Sewer	8,384	0	8,384	0	0
OWDA Loans Paid					
from Special Assessments:					
State Route 18 Water	33,500	0	33,500	0	0
State Route 18 Sewer	75,699	0	75,699	0	0
Total OWDA Loans	109,199	0	109,199	0	0
OPWC Loans:					
Guilford Road Bridge Replacement	16,057	0	4,587	11,470	4,588
Ryan Road Bridge Replacement	18,080	0	12,054	6,026	6,026
Westfield, Blake and Lodi Resurfacing	13,791	0	2,759	11,032	2,758
Granger Road Bridge #4 Replacement	0	57,966	1,932	56,034	1,932
Seville Road and Lovers Lane Improvement	0	22,924	0	22,924	764
Total OPWC Loans	47,928	80,890	21,332	107,486	16,068
Other Long-Term Liability:					
Compensated Absences	5,998,023	441,744	263,753	6,176,014	339,359
Total Governmental Activities	\$11,826,497	\$526,295	\$1,000,430	\$11,352,362	\$970,427

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

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The County has pledged future water revenues net of expenditures to repay OWDA and OPWC loans. These loans are payable solely from net revenues and are payable through 2035. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on these loans are expected to require 133 percent of net revenues and 63 percent of total revenues. The total principal and interest remaining to be paid on the loans is \$46,025,180. Principal and interest paid for the current year were \$4,904,156, total net revenues were \$3,697,578, and total revenues were \$7,794,558.

The County has pledged sewer revenues net of expenditures to repay OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2033. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loans are expected to require 209 percent of net revenues and 31 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$36,794,418. Principal and interest paid for the current year were \$4,596,834, total net revenues were \$2,203,033, and total revenues were \$14,610,609.

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 not finalized as of 2014. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loans are expected to require 94 percent of net revenues and 7 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$743,426. Principal and interest paid for the current year were \$613,970, total net revenues were \$652,792, and total revenues were \$8,460,604.

Compensated absences will be paid from the fund from which the employee is paid. These funds include the general, achievement center, ADAMH, auto and gas, child support enforcement agency, computer, community safety awareness, dog and kennel, DRETAC, drug enforcement, office for older adults, Ohio criminal justice service, public assistance, real estate, safe communities, title VI-D, transportation program, workforce development, sewer, water, and solid waste funds.

During 2009, the County issued \$4,865,000 in general obligation refunding bonds at interest rates varying from 2 percent to 5 percent. Proceeds were used to refund \$3,670,000 of the outstanding county facilities improvements, prosecutor's renovations, and department of human services bonds to take advantage of lower interest rates. On December 31, 2014, \$2,005,000 of the defeased bonds are still outstanding. The bonds were issued at a \$53,505 premium and issuance costs were \$116,035.

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

During 2012, the County issued \$1,499,918 in general obligation permanent improvement bonds consisting of serial, term, and capital appreciation bonds, which carry interest rates varying from 1.5 percent to 3 percent. Proceeds were used to fund various capital improvements within the County. The maturity amount of outstanding capital appreciation bonds at December 31, 2014 is \$100,000. The accretion recorded for 2014 was \$3,661, for a total outstanding bond liability of \$79,242 at December 31, 2014.

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

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

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

During 2012, the County issued \$460,000 in general obligation refunding bonds at an interest rate of 1.5 percent. Proceeds were used to refund \$435,000 of the outstanding 2002 various improvement bonds to take advantage of lower interest rates. On December 31, 2014, \$270,000 of the defeased bonds are still outstanding. The bonds were issued at a \$9,181 premium.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Business-Type Activities:

	OWDA Loans		OPWC Loans	Rural Lorain County Waterline Loan	
	Principal	Interest	Principal	Principal	Interest
2015	\$6,814,091	\$2,663,315	\$40,963	\$17,827	\$2,657
2016	6,982,965	2,369,981	40,963	18,024	2,260
2017	6,055,270	2,080,728	40,964	18,223	1,859
2018	6,162,646	1,823,037	40,963	18,425	1,454
2019	6,263,476	1,564,549	40,964	18,628	1,044
2020-2024	25,415,566	4,122,103	154,433	37,878	841
2025-2029	6,673,844	948,665	120,845	0	0
2030-2034	1,901,976	227,950	24,169	0	0
2035	237,643	7,529	0	0	0
Total	\$66,507,477	\$15,807,857	\$504,264	\$129,005	\$10,115

Governmental Activities:

	General Obligation Bonds					
	Serial		Term		Capital Appreciation	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$550,000	\$150,150	\$0	\$0	\$0	\$0
2016	560,000	135,513	0	0	0	0
2017	380,000	120,550	0	0	0	0
2018	295,000	111,050	0	0	0	0
2019	0	0	210,000	74,700	69,918	30,082
2020-2024	100,000	23,550	1,600,000	309,768	0	0
2025-2029	0	0	720,000	74,495	0	0
Total	\$1,885,000	\$540,813	\$2,530,000	\$458,963	\$69,918	\$30,082

	Special Assessment Bonds		OPWC Loans
	Principal	Interest	Principal
2015	\$65,000	\$27,865	\$16,068
2016	65,000	24,165	10,042
2017	70,000	20,445	7,748
2018	70,000	16,448	5,455
2019	75,000	12,450	2,696
2020-2024	140,000	13,575	13,482
2025-2029	0	0	13,482
2030-2034	0	0	13,481
2035-2039	0	0	13,482
2040-2044	0	0	11,550
Total	\$485,000	\$114,948	\$107,486

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$4,319,156 for various water, sewer, and solid waste projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates.

The balance of these loans is as follows:

	Balance December 31, 2014	Lines of Credit
OWDA Loans Not Finalized:		
<i>Medina County Water District:</i>		
Hinckley Township Waterlines	\$1,966,761	\$2,446,346
 <i>Medina County Sewer District:</i>		
Poe Road Sewer Extension and Marks Road Lift Station	100,747	183,949
RCP Trunk Sewer Relining	2,617	750,001
	103,364	933,950
 <i>Medina County Solid Waste District:</i>		
MRF Equipment	743,426	938,860
Total OWDA Loans Not Finalized	\$2,813,551	\$4,319,156

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, 2014, are an overall debt margin of \$104,661,677 and a margin on unvoted debt of \$39,753,082.

Note 16 – Conduit Debt Obligations

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

As of December 31, 2014, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$56,430,000 was still outstanding.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 17 – Contingent Liabilities

Grants

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

Litigation

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

Note 18 – 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 2014, the County contributed \$63,675 to the Agency. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

Note 19 – Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency (NOACA)

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 45 members including the three Medina County Commissioners. The Board exercises total control over the operation of the agency including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2014, the County contributed \$58,633 to NOACA.

Medina County Family First Council

The mission of the Medina County Family First Council (Council) is dedicated to strengthening the Medina County community by coordinating and supporting health, human, and social services. The Council is made up of approximately 42 individuals from various organizations including 10 from the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2014, the County did not contribute to the Council.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

North East Ohio Network (NEON)

NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne, Richland and Stark Counties. NEON operation is controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2014, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants. (See Note 5 for information on the County's cash balance on hand at NEON).

Medina County Council of Governments on Drug Enforcement

The Medina County Council of Governments on Drug Enforcement was formed to provide the necessary planning, cooperation, direction, and administration to help combat drug abuse and illegal drug trafficking and related crimes within the County. The Council is comprised of multiple levels of government within the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The governing board consists of two County commissioners, one representative from the cities of Brunswick, Medina, and Wadsworth, one village representative chosen by a caucus of the villages, and three township representatives chosen by a caucus of the townships. The governing board's duties are to adopt and amend bylaws, propose and initiate studies and polices, resolve questions, make an annual report, review and amend the Council's budget, and approve the employment and termination of the Council's staff. The Council also has an operating board, which consists of the County sheriff, the chiefs of police from the cities of Brunswick, Medina, and Wadsworth, one village chief of police chosen by a caucus of all village chiefs of police, and two township chiefs of police chosen by a caucus of all township chiefs of police. The operating board's duties are to approve studies and plans for activities related to the Council, handle routine matters and expenditures within the authorized budget, submit minutes of its proceedings to the governing board, appoint special committees, propose a budget to the governing board, submit recommendations to employ or terminate staff to the governing board, and handle disciplinary matters. During 2014, the County did not contribute any funding to the Council.

Note 20 – Risk Sharing Pool

The County Risk Sharing Authority, Incorporated, (CORSA) is a risk sharing pool made up of 65 counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 2014 was \$519,088.

Note 21 – Related Organizations

Medina County Library District

The County Commissioners are responsible for appointing a voting majority of the Medina County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. The Library did not receive any funding from the County during 2014.

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 2014, the County contributed \$10,000 to the operation of the MMHA.

Note 22 – Interfund Activity

Interfund Balances

During 2014, the general fund had an interfund receivable in the amount of \$1,318,680. This represents advances to offset deficit cash. The remaining balances of \$124,382 resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Payable	Receivable				Total
	General	Public Assistance	Other Governmental Funds	Medina County Sewer District	
General	\$0	\$0	\$23,097	\$21,683	\$44,780
Achievement Center	0	0	1,778	0	1,778
Public Assistance	9,366	0	32,925	0	42,291
Other Governmental Funds	732,932	3,725	8,331	0	744,988
Medina County Water District	544,225	0	0	0	544,225
Internal Service	65,000	0	0	0	65,000
Total	\$1,351,523	\$3,725	\$66,131	\$21,683	\$1,443,062

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Interfund Transfers

Interfund transfers for the year ended December 31, 2014, consisted of the following:

Transfer To	Transfer From		Total
	General Fund	Achievement Center	
Public Assistance	\$1,268,002	\$0	\$1,268,002
Other Governmental Funds	684,922	385,084	1,070,006
Total	\$1,952,924	\$385,084	\$2,338,008

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

Note 23 – Significant Commitments

Contractual Commitments

At December 31, 2014, the County had contractual commitments relating to the Old Courthouse steps project and County Home culvert and asphalt projects with total commitments of \$49,869 and \$9,342, with \$29,619 and \$9,342 remaining, respectively. The amounts remaining on these contracts were encumbered at year-end.

Encumbrances

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

Governmental Funds:

General	\$868,076
Achievement Center	695,803
Public Assistance	245,664
Other Governmental Funds	1,977,877

Enterprise Funds:

Sewer	2,550,709
Water	2,693,304
Solid Waste	234,831

Internal Service Funds:

Self Insurance	1,223
Workers' Compensation	17,416
Total	\$9,284,903

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 24 – Fund Balances

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

Fund Balances	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental	Total
<u>Nonspendable:</u>						
Inventory	\$85,664	\$105,858	\$0	\$0	\$362,421	\$553,943
Unclaimed Funds	104,780	0	0	0	0	104,780
<i>Total Nonspendable</i>	<u>190,444</u>	<u>105,858</u>	<u>0</u>	<u>0</u>	<u>362,421</u>	<u>658,723</u>
<u>Restricted for:</u>						
Other Purposes	130,198	0	0	0	0	130,198
Achievement Center	0	18,099,810	0	0	0	18,099,810
School Sales Tax	0	0	1,879,008	0	0	1,879,008
Public Assistance	0	0	0	1,888,998	0	1,888,998
ADAMH	0	0	0	0	5,384,220	5,384,220
Auto and Gas	0	0	0	0	5,062,149	5,062,149
Community Development	0	0	0	0	60,567	60,567
Computer Upgrades	0	0	0	0	392,307	392,307
Ditch Maintenance	0	0	0	0	6,060,863	6,060,863
Dog and Kennel	0	0	0	0	369,398	369,398
Human Services	0	0	0	0	1,639,147	1,639,147
Law Enforcement Services	0	0	0	0	2,008,145	2,008,145
Port Authority	0	0	0	0	80,825	80,825
Real Estate Assessment	0	0	0	0	2,150,015	2,150,015
Revolving Loan	0	0	0	0	306,645	306,645
Transportation	0	0	0	0	553,408	553,408
Webcheck	0	0	0	0	45,831	45,831
Debt Retirement	0	0	0	0	73,089	73,089
<i>Total Restricted</i>	<u>130,198</u>	<u>18,099,810</u>	<u>1,879,008</u>	<u>1,888,998</u>	<u>24,186,609</u>	<u>46,184,623</u>
<u>Assigned to:</u>						
County Administration	39,866	0	0	0	0	39,866
Building and Grounds	29,479	0	0	0	0	29,479
Court Operations	102,922	0	0	0	0	102,922
Safety Services	17,743	0	0	0	0	17,743
Health Services	2,576	0	0	0	0	2,576
Human Services	136,153	0	0	0	0	136,153
Economic Development	30	0	0	0	0	30
Agriculture	748	0	0	0	0	748
Achievement Center Construction	0	0	0	0	534,747	534,747
<i>Total Assigned</i>	<u>329,517</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>534,747</u>	<u>864,264</u>
Unassigned (Deficit)	6,913,621	0	0	0	(762,214)	6,151,407
Total Fund Balances	<u><u>\$7,563,780</u></u>	<u><u>\$18,205,668</u></u>	<u><u>\$1,879,008</u></u>	<u><u>\$1,888,998</u></u>	<u><u>\$24,321,563</u></u>	<u><u>\$53,859,017</u></u>

Note 25 – Subsequent Event

On February 9, 2015, the County issued \$5.4 million in general obligation bonds for the purpose of paying installation, modification, and remodeling costs to conserve energy and acquire a new radio system and emergency system upgrades for various buildings within the County. These bonds carry an interest rate ranging from 1 to 4 percent and will mature on December 1, 2030.

Combining and Individual Fund Statements and Schedules

Fund Descriptions - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

Nonmajor Capital Projects Funds

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

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

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

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

Highway ODOT Fund - To account for and report assigned charges for services and construction of the highway operations.

Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,068,548	\$73,089	\$534,747	\$24,676,384
Cash and Cash Equivalents In Segregated Accounts	11,043	0	0	11,043
Materials and Supplies Inventory	362,421	0	0	362,421
Accounts Receivable	106,528	0	0	106,528
Intergovernmental Receivable	3,727,977	27,011	0	3,754,988
Interfund Receivable	66,131	0	0	66,131
Property Taxes Receivable	2,103,517	358,394	0	2,461,911
Special Assessments Receivable	28,021	4,680,147	0	4,708,168
Loans Receivable	184,602	0	0	184,602
<i>Total Assets</i>	<u>\$30,658,788</u>	<u>\$5,138,641</u>	<u>\$534,747</u>	<u>\$36,332,176</u>
Liabilities				
Accounts Payable	\$650,818	\$0	\$0	\$650,818
Contracts Payable	403,193	0	0	403,193
Accrued Wages and Benefits	207,226	0	0	207,226
Interfund Payable	138,760	420,338	185,890	744,988
Intergovernmental Payable	287,758	0	0	287,758
<i>Total Liabilities</i>	<u>1,687,755</u>	<u>420,338</u>	<u>185,890</u>	<u>2,293,983</u>
Deferred Inflows of Resources				
Property Taxes	2,081,374	354,782	0	2,436,156
Unavailable Revenue	2,569,704	4,710,770	0	7,280,474
<i>Total Deferred Inflows of Resources</i>	<u>4,651,078</u>	<u>5,065,552</u>	<u>0</u>	<u>9,716,630</u>
Fund Balances				
Nonspendable	362,421	0	0	362,421
Restricted	24,113,520	73,089	0	24,186,609
Assigned	0	0	534,747	534,747
Unassigned (Deficit)	(155,986)	(420,338)	(185,890)	(762,214)
<i>Total Fund Balances (Deficit)</i>	<u>24,319,955</u>	<u>(347,249)</u>	<u>348,857</u>	<u>24,321,563</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$30,658,788</u>	<u>\$5,138,641</u>	<u>\$534,747</u>	<u>\$36,332,176</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,580,685	\$683,031	\$0	\$3,263,716
Sales Taxes	1,922	0	0	1,922
Charges for Services	6,179,111	0	552,689	6,731,800
Fines and Forfeitures	71,807	0	0	71,807
Intergovernmental	19,965,141	49,710	1,950,406	21,965,257
Special Assessments	484,062	240,480	0	724,542
Interest	30,412	0	563	30,975
Rentals	169,352	0	0	169,352
Donations	223,060	0	0	223,060
Other	847,238	5,288	20,250	872,776
<i>Total Revenues</i>	<u>30,552,790</u>	<u>978,509</u>	<u>2,523,908</u>	<u>34,055,207</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	7,407,068	0	0	7,407,068
Judicial	3,237,795	0	0	3,237,795
Public Safety	3,767,555	0	0	3,767,555
Public Works	9,208,767	0	0	9,208,767
Health	3,850,902	0	0	3,850,902
Human Services	6,296,909	0	0	6,296,909
Economic Development and Assistance	338,257	0	0	338,257
Capital Outlay	0	0	2,687,712	2,687,712
Debt Service:				
Principal Retirement	21,332	707,583	0	728,915
Interest and Fiscal Charges	0	199,018	0	199,018
<i>Total Expenditures</i>	<u>34,128,585</u>	<u>906,601</u>	<u>2,687,712</u>	<u>37,722,898</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,575,795)</u>	<u>71,908</u>	<u>(163,804)</u>	<u>(3,667,691)</u>
Other Financing Sources				
OPWC Loans Issued	0	0	80,890	80,890
Transfers In	684,922	0	385,084	1,070,006
<i>Total Other Financing Sources</i>	<u>684,922</u>	<u>0</u>	<u>465,974</u>	<u>1,150,896</u>
<i>Net Change in Fund Balances</i>	(2,890,873)	71,908	302,170	(2,516,795)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>27,210,828</u>	<u>(419,157)</u>	<u>46,687</u>	<u>26,838,358</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$24,319,955</u>	<u>(\$347,249)</u>	<u>\$348,857</u>	<u>\$24,321,563</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant
Assets					
Equity in Pooled Cash and Cash Equivalents	\$5,558,948	\$4,700,876	\$0	\$352,237	\$20,614
Cash and Cash Equivalents					
In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	362,421	0	0	0
Accounts Receivable	0	34,511	0	0	0
Intergovernmental Receivable	31,271	3,054,237	161,358	111,158	2,344
Interfund Receivable	0	3,849	0	0	21,780
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$5,590,219</u>	<u>\$8,155,894</u>	<u>\$161,358</u>	<u>\$463,395</u>	<u>\$44,738</u>
Liabilities					
Accounts Payable	\$0	\$319,349	\$975	\$19,630	\$0
Contracts Payable	175,205	227,988	0	0	0
Accrued Wages and Benefits	11,055	74,318	36,726	0	0
Interfund Payable	0	23,140	41,288	0	0
Intergovernmental Payable	5,827	37,997	20,101	0	0
<i>Total Liabilities</i>	<u>192,087</u>	<u>682,792</u>	<u>99,090</u>	<u>19,630</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	13,912	2,048,532	161,358	111,158	2,344
<i>Total Deferred Inflows of Resources</i>	<u>13,912</u>	<u>2,048,532</u>	<u>161,358</u>	<u>111,158</u>	<u>2,344</u>
Fund Balances					
Nonspendable	0	362,421	0	0	0
Restricted	5,384,220	5,062,149	0	332,607	42,394
Unassigned (Deficit)	0	0	(99,090)	0	0
<i>Total Fund Balances (Deficit)</i>	<u>5,384,220</u>	<u>5,424,570</u>	<u>(99,090)</u>	<u>332,607</u>	<u>42,394</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$5,590,219</u>	<u>\$8,155,894</u>	<u>\$161,358</u>	<u>\$463,395</u>	<u>\$44,738</u>

<u>Community Housing Improvement</u>	<u>Community Safety Awareness</u>	<u>Computer</u>	<u>County Home</u>	<u>Courthouse Security</u>	<u>Demolition</u>
\$18,173	\$241,227	\$401,793	\$705,149	\$803,336	\$16,287
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	57,629	231	0
0	0	0	0	0	0
0	0	0	764,994	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$18,173</u>	<u>\$241,227</u>	<u>\$401,793</u>	<u>\$1,527,772</u>	<u>\$803,567</u>	<u>\$16,287</u>
\$0	\$60,464	\$7,553	\$6,215	\$5,528	\$30,200
0	0	0	0	0	0
0	7,619	1,265	0	2,332	0
0	0	0	0	0	0
0	26,738	668	18	3,590	0
<u>0</u>	<u>94,821</u>	<u>9,486</u>	<u>6,233</u>	<u>11,450</u>	<u>30,200</u>
0	0	0	756,942	0	0
0	0	0	65,681	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>822,623</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
18,173	146,406	392,307	698,916	792,117	0
0	0	0	0	0	(13,913)
<u>18,173</u>	<u>146,406</u>	<u>392,307</u>	<u>698,916</u>	<u>792,117</u>	<u>(13,913)</u>
<u>\$18,173</u>	<u>\$241,227</u>	<u>\$401,793</u>	<u>\$1,527,772</u>	<u>\$803,567</u>	<u>\$16,287</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2014

	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement	Indigent Guardianship
Assets					
Equity in Pooled Cash and Cash Equivalents	\$6,064,413	\$380,533	\$378,330	\$1,066,641	\$95,722
Cash and Cash Equivalents					
In Segregated Accounts	0	0	0	11,043	0
Materials and Supplies Inventory	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	100,834	0
Interfund Receivable	0	1,511	0	0	0
Property Taxes Receivable	0	0	0	1,338,523	0
Special Assessments Receivable	28,021	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$6,092,434</u>	<u>\$382,044</u>	<u>\$378,330</u>	<u>\$2,517,041</u>	<u>\$95,722</u>
Liabilities					
Accounts Payable	\$1,050	\$4,794	\$3,467	\$1,461	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	5,197	7,565	16,944	0
Interfund Payable	0	0	1,262	0	0
Intergovernmental Payable	2,500	2,655	4,033	144,989	0
<i>Total Liabilities</i>	<u>3,550</u>	<u>12,646</u>	<u>16,327</u>	<u>163,394</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	1,324,432	0
Unavailable Revenue	28,021	0	0	114,925	0
<i>Total Deferred Inflows of Resources</i>	<u>28,021</u>	<u>0</u>	<u>0</u>	<u>1,439,357</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	6,060,863	369,398	362,003	914,290	95,722
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>6,060,863</u>	<u>369,398</u>	<u>362,003</u>	<u>914,290</u>	<u>95,722</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,092,434</u>	<u>\$382,044</u>	<u>\$378,330</u>	<u>\$2,517,041</u>	<u>\$95,722</u>

Juvenile Detention Center Donations	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment	Revolving Loan Program
\$3,616	\$18,819	\$39,440	\$0	\$81,925	\$1,812,411	\$122,043
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	39,894	30,753	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	184,602
<u>\$3,616</u>	<u>\$18,819</u>	<u>\$79,334</u>	<u>\$30,753</u>	<u>\$81,925</u>	<u>\$1,812,411</u>	<u>\$306,645</u>
\$0	\$18,819	\$7,083	\$9,025	\$125	\$9,261	\$0
0	0	0	0	0	0	0
0	0	9,141	0	0	6,139	0
0	0	5,528	29,967	975	0	0
0	0	5,272	786	0	8,999	0
0	18,819	27,024	39,778	1,100	24,399	0
0	0	0	0	0	0	0
0	0	20,275	0	0	0	0
0	0	20,275	0	0	0	0
0	0	0	0	0	0	0
3,616	0	32,035	0	80,825	1,788,012	306,645
0	0	0	(9,025)	0	0	0
3,616	0	32,035	(9,025)	80,825	1,788,012	306,645
<u>\$3,616</u>	<u>\$18,819</u>	<u>\$79,334</u>	<u>\$30,753</u>	<u>\$81,925</u>	<u>\$1,812,411</u>	<u>\$306,645</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2014

	Safe Communities	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
Assets					
Equity in Pooled Cash and Cash Equivalents	\$0	\$574,737	\$60,136	\$0	\$74,432
Cash and Cash Equivalents					
In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accounts Receivable	0	0	0	0	72,017
Intergovernmental Receivable	4,961	0	0	0	60,584
Interfund Receivable	0	0	0	0	38,991
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$4,961</u>	<u>\$574,737</u>	<u>\$60,136</u>	<u>\$0</u>	<u>\$246,024</u>
Liabilities					
Accounts Payable	\$0	\$21,371	\$5,690	\$717	\$58,682
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	25,988
Interfund Payable	3,069	0	0	27,361	903
Intergovernmental Payable	344	2,049	0	2,431	14,901
<i>Total Liabilities</i>	<u>3,413</u>	<u>23,420</u>	<u>5,690</u>	<u>30,509</u>	<u>100,474</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	1,548	551,317	54,446	0	145,550
Unassigned (Deficit)	0	0	0	(30,509)	0
<i>Total Fund Balances (Deficit)</i>	<u>1,548</u>	<u>551,317</u>	<u>54,446</u>	<u>(30,509)</u>	<u>145,550</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$4,961</u>	<u>\$574,737</u>	<u>\$60,136</u>	<u>\$0</u>	<u>\$246,024</u>

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$407,858	\$0	\$47,563	\$21,289	\$24,068,548
0	0	0	0	11,043
0	0	0	0	362,421
0	0	0	0	106,528
0	5,745	0	66,978	3,727,977
0	0	0	0	66,131
0	0	0	0	2,103,517
0	0	0	0	28,021
0	0	0	0	184,602
<u>\$407,858</u>	<u>\$5,745</u>	<u>\$47,563</u>	<u>\$88,267</u>	<u>\$30,658,788</u>
\$0	\$0	\$0	\$59,359	\$650,818
0	0	0	0	403,193
0	0	0	2,937	207,226
0	5,267	0	0	138,760
0	429	1,732	1,699	287,758
0	5,696	1,732	63,995	1,687,755
0	0	0	0	2,081,374
0	3,498	0	0	2,569,704
0	3,498	0	0	4,651,078
0	0	0	0	362,421
407,858	0	45,831	24,272	24,113,520
0	(3,449)	0	0	(155,986)
<u>407,858</u>	<u>(3,449)</u>	<u>45,831</u>	<u>24,272</u>	<u>24,319,955</u>
<u>\$407,858</u>	<u>\$5,745</u>	<u>\$47,563</u>	<u>\$88,267</u>	<u>\$30,658,788</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Charges for Services	0	254,326	667,280	0	0
Fines and Forfeitures	0	50,350	0	0	0
Intergovernmental	3,404,010	7,609,213	1,888,499	1,036,212	224,257
Special Assessments	0	0	0	0	0
Interest	0	25,841	0	0	0
Rentals	169,352	0	0	0	0
Donations	0	0	0	0	0
Other	4,453	230,898	2	0	26,280
<i>Total Revenues</i>	<u>3,577,815</u>	<u>8,170,628</u>	<u>2,555,781</u>	<u>1,036,212</u>	<u>250,537</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	2,715,787	0	0
Public Safety	0	0	0	0	0
Public Works	0	8,657,908	0	0	0
Health	3,464,794	0	0	0	0
Human Services	0	0	0	1,183,086	0
Economic Development and Assistance	0	0	0	0	148,133
Debt Service:					
Principal Retirement	0	21,332	0	0	0
<i>Total Expenditures</i>	<u>3,464,794</u>	<u>8,679,240</u>	<u>2,715,787</u>	<u>1,183,086</u>	<u>148,133</u>
<i>Excess of Revenues Over (Under) Expenditure:</i>	113,021	(508,612)	(160,006)	(146,874)	102,404
Other Financing Sources					
Transfers In	192,289	0	0	0	0
<i>Net Change in Fund Balances</i>	305,310	(508,612)	(160,006)	(146,874)	102,404
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>5,078,910</u>	<u>5,933,182</u>	<u>60,916</u>	<u>479,481</u>	<u>(60,010)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$5,384,220</u>	<u>\$5,424,570</u>	<u>(\$99,090)</u>	<u>\$332,607</u>	<u>\$42,394</u>

Community Housing Improvement	Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security	Demolition
\$0	\$0	\$0	\$0	\$784,370	\$0	\$0
0	0	0	0	0	0	0
0	0	0	384,701	0	635,381	0
0	0	0	0	0	0	0
0	3,619	932,157	0	110,469	231	449,049
0	0	0	0	0	0	0
37	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	21,611	0	0
4,554	0	0	0	467	35,585	3,750
4,591	3,619	932,157	384,701	916,917	671,197	452,799
0	0	0	103,807	0	0	0
0	0	0	294,530	0	0	0
0	3,921	815,359	0	0	666,273	0
0	0	0	0	0	0	464,612
0	0	0	0	0	0	0
0	0	0	0	1,074,040	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	3,921	815,359	398,337	1,074,040	666,273	464,612
4,591	(302)	116,798	(13,636)	(157,123)	4,924	(11,813)
0	0	0	0	0	115,164	0
4,591	(302)	116,798	(13,636)	(157,123)	120,088	(11,813)
13,582	302	29,608	405,943	856,039	672,029	(2,100)
\$18,173	\$0	\$146,406	\$392,307	\$698,916	\$792,117	(\$13,913)

(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, 2014

	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement	Indigent Guardianship
Revenues					
Property Taxes	\$0	\$0	\$423,613	\$1,372,702	\$0
Sales Taxes	0	0	0	0	0
Charges for Services	0	326,469	0	0	22,687
Fines and Forfeitures	0	21,457	0	0	0
Intergovernmental	0	0	0	433,014	0
Special Assessments	484,062	0	0	0	0
Interest	0	0	0	0	0
Rentals	0	0	0	0	0
Donations	0	5,549	0	0	0
Other	0	4,208	17,631	34,170	0
<i>Total Revenues</i>	<u>484,062</u>	<u>357,683</u>	<u>441,244</u>	<u>1,839,886</u>	<u>22,687</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	262,862	0	0
Judicial	0	0	211,292	0	16,186
Public Safety	0	0	0	1,948,978	0
Public Works	86,247	0	0	0	0
Health	0	386,108	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>86,247</u>	<u>386,108</u>	<u>474,154</u>	<u>1,948,978</u>	<u>16,186</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	397,815	(28,425)	(32,910)	(109,092)	6,501
Other Financing Sources					
Transfers In	0	0	0	0	0
<i>Net Change in Fund Balances</i>	397,815	(28,425)	(32,910)	(109,092)	6,501
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>5,663,048</u>	<u>397,823</u>	<u>394,913</u>	<u>1,023,382</u>	<u>89,221</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$6,060,863</u>	<u>\$369,398</u>	<u>\$362,003</u>	<u>\$914,290</u>	<u>\$95,722</u>

Juvenile Detention Center Donations	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment	Revolving Loan Program
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	1,922	0	0
0	35,293	0	0	0	2,544,083	152,700
0	0	0	0	0	0	0
0	0	346,543	162,144	12,828	0	133,700
0	0	0	0	0	0	0
0	0	0	0	0	0	4,508
0	0	0	0	0	0	0
2,480	0	43,440	0	0	0	0
0	0	0	0	50,001	5,945	0
2,480	35,293	389,983	162,144	64,751	2,550,028	290,908
0	0	0	0	0	5,774,787	0
0	0	0	0	0	0	0
3,614	0	0	139,662	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	35,293	681,911	0	0	0	0
0	0	0	0	25,532	0	164,592
0	0	0	0	0	0	0
3,614	35,293	681,911	139,662	25,532	5,774,787	164,592
(1,134)	0	(291,928)	22,482	39,219	(3,224,759)	126,316
0	0	300,476	0	0	0	0
(1,134)	0	8,548	22,482	39,219	(3,224,759)	126,316
4,750	0	23,487	(31,507)	41,606	5,012,771	180,329
\$3,616	\$0	\$32,035	(\$9,025)	\$80,825	\$1,788,012	\$306,645

(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, 2014

	Safe Communities	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Charges for Services	0	20,307	0	324,954	742,401
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	43,523	763,229	0	0	1,474,536
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Rentals	0	0	0	0	0
Donations	0	0	149,980	0	0
Other	0	0	0	0	97,933
<i>Total Revenues</i>	<u>43,523</u>	<u>783,536</u>	<u>149,980</u>	<u>324,954</u>	<u>2,314,870</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	42,744	0	147,004	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	788,476	0	329,414	2,111,968
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>42,744</u>	<u>788,476</u>	<u>147,004</u>	<u>329,414</u>	<u>2,111,968</u>
<i>Excess of Revenues Over (Under) Expenditure:</i>	779	(4,940)	2,976	(4,460)	202,902
Other Financing Sources					
Transfers In	0	0	0	1,993	75,000
<i>Net Change in Fund Balances</i>	779	(4,940)	2,976	(2,467)	277,902
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>769</u>	<u>556,257</u>	<u>51,470</u>	<u>(28,042)</u>	<u>(132,352)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,548</u>	<u>\$551,317</u>	<u>\$54,446</u>	<u>(\$30,509)</u>	<u>\$145,550</u>

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$2,580,685
0	0	0	0	1,922
0	0	26,927	41,602	6,179,111
0	0	0	0	71,807
0	50,545	0	887,363	19,965,141
0	0	0	0	484,062
0	0	0	26	30,412
0	0	0	0	169,352
0	0	0	0	223,060
0	0	0	331,361	847,238
0	50,545	26,927	1,260,352	30,552,790
0	0	0	1,265,612	7,407,068
0	0	0	0	3,237,795
0	0	0	0	3,767,555
0	0	0	0	9,208,767
0	0	0	0	3,850,902
13,226	54,159	25,336	0	6,296,909
0	0	0	0	338,257
0	0	0	0	21,332
13,226	54,159	25,336	1,265,612	34,128,585
(13,226)	(3,614)	1,591	(5,260)	(3,575,795)
0	0	0	0	684,922
(13,226)	(3,614)	1,591	(5,260)	(2,890,873)
421,084	165	44,240	29,532	27,210,828
\$407,858	(\$3,449)	\$45,831	\$24,272	\$24,319,955

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2014

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$73,089	\$0	\$73,089
Intergovernmental Receivable	27,011	0	27,011
Property Taxes Receivable	358,394	0	358,394
Special Assessments Receivable	0	4,680,147	4,680,147
<i>Total Assets</i>	<u>\$458,494</u>	<u>\$4,680,147</u>	<u>\$5,138,641</u>
Liabilities			
Interfund Payable	\$0	\$420,338	\$420,338
Deferred Inflows of Resources			
Property Taxes	354,782	0	354,782
Unavailable Revenue	30,623	4,680,147	4,710,770
<i>Total Deferred Inflows of Resources</i>	<u>385,405</u>	<u>4,680,147</u>	<u>5,065,552</u>
Fund Balances			
Restricted	73,089	0	73,089
Unassigned (Deficit)	0	(420,338)	(420,338)
<i>Total Fund Balances (Deficit)</i>	<u>73,089</u>	<u>(420,338)</u>	<u>(347,249)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$458,494</u>	<u>\$4,680,147</u>	<u>\$5,138,641</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2014

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$683,031	\$0	\$683,031
Intergovernmental	49,710	0	49,710
Special Assessments	0	240,480	240,480
Other	5,288	0	5,288
<i>Total Revenues</i>	<u>738,029</u>	<u>240,480</u>	<u>978,509</u>
Expenditures			
Debt Service:			
Principal Retirement	543,384	164,199	707,583
Interest and Fiscal Charges	163,721	35,297	199,018
<i>Total Expenditures</i>	<u>707,105</u>	<u>199,496</u>	<u>906,601</u>
<i>Net Change in Fund Balances</i>	30,924	40,984	71,908
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>42,165</u>	<u>(461,322)</u>	<u>(419,157)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$73,089</u></u>	<u><u>(\$420,338)</u></u>	<u><u>(\$347,249)</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014

	Achievement Center Construction	County Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$534,747	\$0	\$534,747
Liabilities			
Interfund Payable	\$0	\$185,890	\$185,890
Fund Balances			
Assigned	534,747	0	534,747
Unassigned (Deficit)	0	(185,890)	(185,890)
<i>Total Fund Balances (Deficit)</i>	<u>534,747</u>	<u>(185,890)</u>	<u>348,857</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$534,747</u>	<u>\$0</u>	<u>\$534,747</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014

	Achievement Center Construction	County Capital Improvements	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
Revenues					
Charges for Services	\$0	\$0	\$0	\$552,689	\$552,689
Intergovernmental	0	600,000	1,350,406	0	1,950,406
Interest	0	563	0	0	563
Other	0	20,250	0	0	20,250
<i>Total Revenues</i>	0	620,813	1,350,406	552,689	2,523,908
Expenditures					
Capital Outlay	150,838	552,889	1,431,296	552,689	2,687,712
<i>Excess of Revenues Over (Under) Expenditures</i>	(150,838)	67,924	(80,890)	0	(163,804)
Other Financing Sources					
OPWC Loans Issued	0	0	80,890	0	80,890
Transfers In	385,084	0	0	0	385,084
<i>Total Other Financing Sources</i>	385,084	0	80,890	0	465,974
<i>Net Change in Fund Balances</i>	234,246	67,924	0	0	302,170
<i>Fund Balances (Deficit) Beginning of Year</i>	300,501	(253,814)	0	0	46,687
<i>Fund Balances (Deficit) End of Year</i>	\$534,747	(\$185,890)	\$0	\$0	\$348,857

Fund Descriptions – Internal Service Funds

Internal Service Funds

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

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

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

Medina County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2014

	Self Insurance Healthcare	Workers' Compensation	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$0	\$879,051	\$879,051
Liabilities			
Current Liabilities:			
Accounts Payable	2,917	175	3,092
Interfund Payable	65,000	0	65,000
Intergovernmental Payable	1,701	0	1,701
Claims Payable	763,951	17,094	781,045
<i>Total Liabilities</i>	833,569	17,269	850,838
Net Position			
Unrestricted (Deficit)	(\$833,569)	\$861,782	\$28,213

Medina County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2014*

	Self Insurance Healthcare	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$11,032,739	\$401,186	\$11,433,925
Operating Expenses			
Personal Services	107,702	108,115	215,817
Materials and Supplies	0	864	864
Contractual Services	1,410,545	16,229	1,426,774
Claims	8,948,643	204,556	9,153,199
Other	77,030	132,500	209,530
<i>Total Operating Expenses</i>	<u>10,543,920</u>	<u>462,264</u>	<u>11,006,184</u>
<i>Operating Income (Loss)</i>	488,819	(61,078)	427,741
<i>Net Position (Deficit) Beginning of Year</i>	<u>(1,322,388)</u>	<u>922,860</u>	<u>(399,528)</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>(\$833,569)</u></u>	<u><u>\$861,782</u></u>	<u><u>\$28,213</u></u>

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2014

	Self Insurance Healthcare	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$11,032,739	\$401,186	\$11,433,925
Cash Paid to Employees	(107,266)	(108,115)	(215,381)
Cash Payments to Suppliers for Goods and Services	(1,410,545)	(39,027)	(1,449,572)
Cash Paid for Claims	(8,962,557)	(232,629)	(9,195,186)
Other Operating Cash Payments	(76,863)	(132,500)	(209,363)
<i>Net Cash Provided by (Used for) Operating Activities</i>	475,508	(111,085)	364,423
Cash Flows from Noncapital Financing Activities			
Advances In	(475,508)	0	(475,508)
<i>Net Decrease in Cash and Cash Equivalents</i>	0	(111,085)	(111,085)
<i>Cash and Cash Equivalents Beginning of Year</i>	0	990,136	990,136
<i>Cash and Cash Equivalents End of Year</i>	\$0	\$879,051	\$879,051
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	\$488,819	(\$61,078)	\$427,741
Increase (Decrease) in Liabilities:			
Accounts Payable	167	(21,934)	(21,767)
Intergovernmental Payable	436	0	436
Claims Payable	(13,914)	(28,073)	(41,987)
<i>Total Adjustments</i>	(13,311)	(50,007)	(63,318)
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$475,508	(\$111,085)	\$364,423

Fund Descriptions – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

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

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

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

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

(continued)

Fund Descriptions – Fiduciary Funds

Other Agency Funds (continued)

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

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

	Beginning Balance 1/1/14	Additions	Deductions	Ending Balance 12/31/14
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,692,829	\$3,692,829	\$0
Intergovernmental Receivable	1,268,428	1,280,417	1,268,428	1,280,417
<i>Total Assets</i>	<u>\$1,268,428</u>	<u>\$4,973,246</u>	<u>\$4,961,257</u>	<u>\$1,280,417</u>
Liabilities				
Intergovernmental Payable	<u>\$1,268,428</u>	<u>\$4,973,246</u>	<u>\$4,961,257</u>	<u>\$1,280,417</u>
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,750,569	\$245,857,154	\$247,219,796	\$6,387,927
Property Taxes Receivable	246,939,959	253,015,574	246,939,959	253,015,574
Special Assessment Receivable	8,189,084	7,430,324	8,189,084	7,430,324
Intergovernmental Receivable	1,768,909	1,750,852	1,768,909	1,750,852
<i>Total Assets</i>	<u>\$264,648,521</u>	<u>\$508,053,904</u>	<u>\$504,117,748</u>	<u>\$268,584,677</u>
Liabilities				
Intergovernmental Payable	\$1,768,909	\$1,750,852	\$1,768,909	\$1,750,852
Undistributed Assets	262,879,612	506,303,052	502,348,839	266,833,825
<i>Total Liabilities</i>	<u>\$264,648,521</u>	<u>\$508,053,904</u>	<u>\$504,117,748</u>	<u>\$268,584,677</u>
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$350,818	\$2,884,277	\$3,190,924	\$44,171
Property Taxes Receivable	73,685	84,949	73,685	84,949
Intergovernmental Receivable	839,802	991,488	839,802	991,488
<i>Total Assets</i>	<u>\$1,264,305</u>	<u>\$3,960,714</u>	<u>\$4,104,411</u>	<u>\$1,120,608</u>
Liabilities				
Intergovernmental Payable	\$839,802	\$991,488	\$839,802	\$991,488
Undistributed Assets	424,503	2,969,226	3,264,609	129,120
<i>Total Liabilities</i>	<u>\$1,264,305</u>	<u>\$3,960,714</u>	<u>\$4,104,411</u>	<u>\$1,120,608</u>
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,341,539	\$59,324,672	\$57,936,983	\$3,729,228
Cash and Cash Equivalents with Fiscal Agents	201	287	201	287
<i>Total Assets</i>	<u>\$2,341,740</u>	<u>\$59,324,959</u>	<u>\$57,937,184</u>	<u>\$3,729,515</u>
Liabilities				
Deposits Held and Due to Others	\$201	\$287	\$201	\$287
Undistributed Assets	2,341,539	59,324,672	57,936,983	3,729,228
<i>Total Liabilities</i>	<u>\$2,341,740</u>	<u>\$59,324,959</u>	<u>\$57,937,184</u>	<u>\$3,729,515</u>
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$370,208</u>	<u>\$470,967</u>	<u>\$407,940</u>	<u>\$433,235</u>
Liabilities				
Undistributed Assets	<u>\$370,208</u>	<u>\$470,967</u>	<u>\$407,940</u>	<u>\$433,235</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Beginning Balance 1/1/14	Additions	Deductions	Ending Balance 12/31/14
Medina County General Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,545,443	\$6,389,305	\$5,447,322	\$5,487,426
Liabilities				
Undistributed Assets	\$4,545,443	\$6,389,305	\$5,447,322	\$5,487,426
Medina County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,369,908	\$6,539,177	\$6,829,247	\$3,079,838
Liabilities				
Undistributed Assets	\$3,369,908	\$6,539,177	\$6,829,247	\$3,079,838
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,341,822	\$64,513,468	\$64,457,658	\$1,397,632
Intergovernmental Receivable	328,476	369,963	328,476	369,963
<i>Total Assets</i>	<u>\$1,670,298</u>	<u>\$64,883,431</u>	<u>\$64,786,134</u>	<u>\$1,767,595</u>
Liabilities				
Intergovernmental Payable	\$328,476	\$369,963	\$328,476	\$369,963
Payroll Withholdings	1,341,822	64,513,468	64,457,658	1,397,632
<i>Total Liabilities</i>	<u>\$1,670,298</u>	<u>\$64,883,431</u>	<u>\$64,786,134</u>	<u>\$1,767,595</u>
Recorder Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$198,061	\$742,740	\$746,989	\$193,812
Liabilities				
Undistributed Assets	\$198,061	\$742,740	\$746,989	\$193,812
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$25,625	\$1,489,198	\$1,500,389	\$14,434
Liabilities				
Deposits Held and Due to Others	\$25,625	\$1,489,198	\$1,500,389	\$14,434
Convention and Visitors Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$341,263	\$341,263	\$0
Liabilities				
Undistributed Assets	\$0	\$341,263	\$341,263	\$0

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Beginning Balance 1/1/14	Additions	Deductions	Ending Balance 12/31/14
Deferred Assessment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,426	\$62,699	\$79,125	\$0
Liabilities				
Undistributed Assets	\$16,426	\$62,699	\$79,125	\$0
Drug Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$220,944	\$842,967	\$850,806	\$213,105
Liabilities				
Undistributed Assets	\$220,944	\$842,967	\$850,806	\$213,105
Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$226,211	\$150,505	\$128,265	\$248,451
Cash and Cash Equivalents in Segregated Accounts	134,843	139,304	134,843	139,304
<i>Total Assets</i>	<u>\$361,054</u>	<u>\$289,809</u>	<u>\$263,108</u>	<u>\$387,755</u>
Liabilities				
Undistributed Assets	<u>\$361,054</u>	<u>\$289,809</u>	<u>\$263,108</u>	<u>\$387,755</u>
Local Emergency Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$51,143	\$75,544	\$79,441	\$47,246
Liabilities				
Undistributed Assets	\$51,143	\$75,544	\$79,441	\$47,246
Medina County Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$235,849	\$878,374	\$862,534	\$251,689
Intergovernmental Receivable	0	68,268	0	68,268
<i>Total Assets</i>	<u>\$235,849</u>	<u>\$946,642</u>	<u>\$862,534</u>	<u>\$319,957</u>
Liabilities				
Intergovernmental Payable	\$0	\$68,268	\$0	\$68,268
Undistributed Assets	235,849	878,374	862,534	251,689
	<u>\$235,849</u>	<u>\$946,642</u>	<u>\$862,534</u>	<u>\$319,957</u>
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$643,457	\$643,457	\$0
Intergovernmental Receivable	44,368	47,090	44,368	47,090
<i>Total Assets</i>	<u>\$44,368</u>	<u>\$690,547</u>	<u>\$687,825</u>	<u>\$47,090</u>
Liabilities				
Intergovernmental Payable	\$44,368	\$690,547	\$687,825	\$47,090

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Beginning Balance 1/1/14	Additions	Deductions	Ending Balance 12/31/14
Medina County Soil and Water Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$54,398	\$226,332	\$228,246	\$52,484
Liabilities				
Undistributed Assets	\$54,398	\$226,332	\$228,246	\$52,484
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,370,152	\$220,560,989	\$220,460,309	\$2,470,832
Intergovernmental Receivable	810,293	707,398	810,293	707,398
<i>Total Assets</i>	<u>\$3,180,445</u>	<u>\$221,268,387</u>	<u>\$221,270,602</u>	<u>\$3,178,230</u>
Liabilities				
Intergovernmental Payable	\$810,293	\$707,398	\$810,293	\$707,398
Undistributed Assets	2,370,152	220,560,989	220,460,309	2,470,832
Undistributed Assets	<u>\$3,180,445</u>	<u>\$221,268,387</u>	<u>\$221,270,602</u>	<u>\$3,178,230</u>
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,101,952	\$554,872,047	\$555,666,151	\$20,307,848
Cash and Cash Equivalents in Segregated Accounts	2,502,007	60,953,174	59,572,215	3,882,966
Cash and Cash Equivalents with Fiscal Agents	201	287	201	287
Intergovernmental Receivable	5,060,276	5,215,476	5,060,276	5,215,476
Property Taxes Receivable	247,013,644	253,100,523	247,013,644	253,100,523
Special Assessments Receivable	8,189,084	7,430,324	8,189,084	7,430,324
<i>Total Assets</i>	<u>\$283,867,164</u>	<u>\$881,571,831</u>	<u>\$875,501,571</u>	<u>\$289,937,424</u>
Liabilities				
Intergovernmental Payable	\$4,249,983	\$8,776,096	\$8,586,269	\$4,439,810
Deposits Held and Due to Others	25,826	1,489,485	1,500,590	14,721
Payroll Withholdings	1,341,822	64,513,468	64,457,658	1,397,632
Undistributed Assets	278,249,533	806,792,782	800,957,054	284,085,261
<i>Total Liabilities</i>	<u>\$283,867,164</u>	<u>\$881,571,831</u>	<u>\$875,501,571</u>	<u>\$289,937,424</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$9,440,409	\$9,441,639	\$9,449,635	\$7,996
Sales Taxes	11,471,178	11,472,673	11,482,389	9,716
Property Transfer Taxes	1,874,616	1,874,860	1,876,448	1,588
Charges for Services	7,953,297	7,964,329	7,740,423	(223,906)
Licenses and Permits	8,773	8,775	8,782	7
Fines and Forfeitures	525,461	525,530	525,975	445
Intergovernmental	5,855,664	5,857,646	5,507,116	(350,530)
Interest	409,419	409,344	409,692	348
Rentals	6,435	6,436	6,441	5
Donations	2,682	2,816	2,128	(688)
Other	1,855,956	1,856,228	1,879,816	23,588
<i>Total Revenues</i>	<u>39,403,890</u>	<u>39,420,276</u>	<u>38,888,845</u>	<u>(531,431)</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	502,732	502,732	502,682	50
Materials and Supplies	4,622	4,622	4,622	0
Contractual Services	368,484	368,484	334,379	34,105
Capital Outlay	58,550	58,550	53,018	5,532
Other	674,279	674,279	587,498	86,781
<i>Total Commissioners Office</i>	<u>1,608,667</u>	<u>1,608,667</u>	<u>1,482,199</u>	<u>126,468</u>
Printing Services				
Personal Services	50,840	50,840	50,764	76
Materials and Supplies	40,016	40,016	40,000	16
Contractual Services	3,460	3,460	3,460	0
<i>Total Printing Services</i>	<u>94,316</u>	<u>94,316</u>	<u>94,224</u>	<u>92</u>
Microfilming Services				
Materials and Supplies	14,744	14,744	12,180	2,564
Contractual Services	1,500	1,500	869	631
Other	5,500	5,500	3,762	1,738
<i>Total Microfilming Services</i>	<u>21,744</u>	<u>21,744</u>	<u>16,811</u>	<u>4,933</u>
Auditor - General				
Personal Services	480,786	480,786	480,786	0
Materials and Supplies	2,650	2,650	2,650	0
Contractual Services	33,519	33,519	32,816	703
Capital Outlay	10,013	10,013	7,335	2,678
Other	41,890	41,890	20,560	21,330
<i>Total Auditor - General</i>	<u>\$568,858</u>	<u>\$568,858</u>	<u>\$544,147</u>	<u>\$24,711</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Auditor - Real				
Contractual Services	\$112,478	\$112,478	\$112,478	\$0
Other	10,229	10,229	9,767	462
Total Auditor - Real	122,707	122,707	122,245	462
Auditor - Sealer				
Personal Services	25,480	25,480	25,480	0
Materials and Supplies	400	400	400	0
Contractual Services	2,650	2,650	2,123	527
Total Auditor - Sealer	28,530	28,530	28,003	527
Property Transfer Tax				
Personal Services	334,750	334,750	321,891	12,859
Materials and Supplies	5,284	5,284	5,159	125
Contractual Services	182,510	182,510	178,000	4,510
Capital Outlay	41,178	41,178	41,178	0
Other	45,512	56,690	55,700	990
Total Property Transfer Tax	609,234	620,412	601,928	18,484
Treasurer				
Personal Services	254,559	254,559	254,211	348
Materials and Supplies	3,318	3,318	3,318	0
Contractual Services	84,447	84,447	84,242	205
Capital Outlay	8,896	8,896	8,896	0
Other	2,253	2,253	2,253	0
Total Treasurer	353,473	353,473	352,920	553
Prosecuting Attorney				
Personal Services	1,205,386	1,205,386	1,075,546	129,840
Materials and Supplies	5,302	5,302	5,088	214
Contractual Services	18,940	18,940	17,034	1,906
Other	63,101	63,101	61,540	1,561
Total Prosecuting Attorney	1,292,729	1,292,729	1,159,208	133,521
Budget Commission				
Materials and Supplies	\$650	\$650	\$650	\$0

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Bureau of Inspection (Audit Cost)				
Contractual Services	\$87,006	\$87,006	\$87,006	\$0
Planning Services				
Personal Services	147,368	147,368	147,365	3
Materials and Supplies	3,188	3,188	2,500	688
Contractual Services	6,056	6,056	5,677	379
Capital Outlay	2,260	2,260	1,738	522
Other	22,799	22,799	2,535	20,264
Total Planning Services	181,671	181,671	159,815	21,856
Data Processing Board				
Personal Services	10,371	10,371	10,240	131
Materials and Supplies	17,148	17,148	13,300	3,848
Contractual Services	5,533	5,533	4,705	828
Capital Outlay	4,589	4,589	1,500	3,089
Other	18,248	18,248	3,750	14,498
Total Data Processing Board	55,889	55,889	33,495	22,394
Board of Elections				
Personal Services	645,306	645,306	568,850	76,456
Materials and Supplies	59,069	59,069	39,216	19,853
Contractual Services	485,625	502,577	483,488	19,089
Capital Outlay	48,249	48,249	48,249	0
Other	2,000	2,000	2,000	0
Total Board of Elections	1,240,249	1,257,201	1,141,803	115,398
Building and Grounds				
Personal Services	492,123	492,123	481,331	10,792
Materials and Supplies	106,903	106,903	106,903	0
Contractual Services	1,157,423	1,157,423	1,144,901	12,522
Capital Outlay	6,410	6,410	6,410	0
Other	6,056	6,056	6,020	36
Total Building and Grounds	1,768,915	1,768,915	1,745,565	23,350
Garage Services				
Materials and Supplies	28,906	28,906	27,086	1,820
Contractual Services	309,859	309,859	242,049	67,810
Other	9,283	9,283	1,499	7,784
Total Garage Services	\$348,048	\$348,048	\$270,634	\$77,414

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder				
Personal Services	\$249,080	\$249,080	\$236,369	\$12,711
Materials and Supplies	13,012	13,012	9,897	3,115
Contractual Services	7,873	7,873	7,342	531
Capital Outlay	3,061	3,061	3,000	61
Other	4,300	4,300	3,200	1,100
Total Recorder	277,326	277,326	259,808	17,518
Total General Government - Legislative and Executive	8,660,012	8,688,142	8,100,461	587,681
General Government - Judicial				
Court of Appeals				
Contractual Services	21,793	21,793	21,753	40
Other	41,195	41,195	41,195	0
Total Court of Appeals	62,988	62,988	62,948	40
NOACA				
Other	58,700	58,700	58,700	0
Common Pleas Court				
Personal Services	1,283,752	1,283,752	1,278,488	5,264
Materials and Supplies	20,514	20,514	16,866	3,648
Contractual Services	774,735	774,735	732,349	42,386
Capital Outlay	23,042	23,042	19,266	3,776
Other	12,348	12,348	10,163	2,185
Total Common Pleas Court	2,114,391	2,114,391	2,057,132	57,259
Jury Commission				
Personal Services	343,300	343,300	318,414	24,886
Materials and Supplies	2,571	2,571	2,565	6
Contractual Services	13,070	13,070	12,501	569
Capital Outlay	15,334	15,334	15,111	223
Other	4,894	4,894	4,676	218
Total Jury Commission	\$379,169	\$379,169	\$353,267	\$25,902

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court				
Personal Services	\$781,486	\$781,486	\$747,403	\$34,083
Materials and Supplies	15,751	15,751	14,575	1,176
Contractual Services	181,075	181,075	161,705	19,370
Capital Outlay	5,245	5,245	4,624	621
Other	5,016	5,016	5,000	16
Total Juvenile Court	988,573	988,573	933,307	55,266
Probate Court				
Personal Services	445,197	445,197	426,688	18,509
Materials and Supplies	8,550	8,550	7,373	1,177
Contractual Services	63,096	63,096	50,905	12,191
Capital Outlay	3,513	3,513	3,500	13
Other	23,204	23,204	22,167	1,037
Total Probate Court	543,560	543,560	510,633	32,927
Clerk of Courts				
Personal Services	1,523,315	1,523,315	1,442,717	80,598
Materials and Supplies	74,177	74,177	51,658	22,519
Contractual Services	220,294	220,294	195,284	25,010
Capital Outlay	91,405	91,405	65,370	26,035
Other	51,656	51,656	23,345	28,311
Total Clerk of Courts	1,960,847	1,960,847	1,778,374	182,473
Wadsworth Municipal Court				
Personal Services	127,988	127,988	124,809	3,179
Contractual Services	53,325	53,325	51,003	2,322
Total Wadsworth Municipal Court	181,313	181,313	175,812	5,501
Medina Municipal Court				
Personal Services	215,151	215,151	206,988	8,163
Contractual Services	99,713	99,713	96,720	2,993
Total Medina Municipal Court	314,864	314,864	303,708	11,156
Total General Government - Judicial	6,604,405	6,604,405	6,233,881	370,524
Public Safety				
Adult Probation				
Personal Services	\$525,775	\$525,775	\$525,775	\$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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Detention Home				
Personal Services	\$1,072,408	\$1,072,408	\$1,068,454	\$3,954
Materials and Supplies	29,779	29,779	29,093	686
Contractual Services	298,926	298,926	267,485	31,441
Capital Outlay	8,716	8,716	8,566	150
Other	49,289	49,289	42,700	6,589
Total Juvenile Detention Home	1,459,118	1,459,118	1,416,298	42,820
Coroner				
Personal Services	83,070	83,070	81,412	1,658
Materials and Supplies	493	493	490	3
Contractual Services	98,722	98,722	85,413	13,309
Other	3,670	3,670	3,357	313
Total Coroner	185,955	185,955	170,672	15,283
Sheriff				
Personal Services	7,955,495	7,955,495	7,826,018	129,477
Materials and Supplies	90,303	90,303	90,017	286
Contractual Services	1,748,746	1,753,523	1,711,097	42,426
Capital Outlay	53,371	53,371	53,083	288
Other	214,894	215,595	146,811	68,784
Total Sheriff	10,062,809	10,068,287	9,827,026	241,261
Building Regulations				
Personal Services	500,543	500,543	497,917	2,626
Materials and Supplies	2,558	2,558	2,521	37
Contractual Services	79,990	79,990	79,164	826
Capital Outlay	2,140	2,140	2,140	0
Other	1,740	1,740	1,700	40
Total Building Regulations	586,971	586,971	583,442	3,529
Total Public Safety	12,820,628	12,826,106	12,523,213	302,893
Public Works				
County Engineer Office				
Personal Services	374,995	374,995	356,675	18,320
Health				
Health Programs				
Materials and Supplies	37,863	37,863	36,506	1,357
Contractual Services	3,000	3,000	2,737	263
Total Health	\$40,863	\$40,863	\$39,243	\$1,620

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services				
County Home				
Personal Services	\$735,660	\$735,660	\$718,132	\$17,528
Materials and Supplies	120,484	120,484	100,847	19,637
Contractual Services	82,469	82,469	80,335	2,134
Capital Outlay	400	400	0	400
Other	42,420	42,420	12,012	30,408
Total County Home	981,433	981,433	911,326	70,107
Soldiers Relief				
Personal Services	329,192	329,192	275,185	54,007
Materials and Supplies	8,200	8,200	7,500	700
Contractual Services	991,277	991,277	762,807	228,470
Capital Outlay	11,753	11,753	9,924	1,829
Other	26,567	26,787	20,327	6,460
Total Soldiers Relief	1,366,989	1,367,209	1,075,743	291,466
Human Service Center				
Contractual Services	27,369	27,369	20,153	7,216
Crippled Children				
Other	491,260	491,260	460,056	31,204
Job and Family Services				
Contractual Services	18,750	18,750	18,750	0
First Stop				
Personal Services	14,000	14,000	13,427	573
Materials and Supplies	1,920	1,920	75	1,845
Contractual Services	57,270	57,270	54,493	2,777
Total First Stop	73,190	73,190	67,995	5,195
Total Human Services	2,958,991	2,959,211	2,554,023	405,188
Economic Development and Assistance				
Economic Development				
Contractual Services	25,000	25,000	25,000	0
Other	138,250	138,250	138,250	0
Total Economic Development and Assistance	163,250	163,250	163,250	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	5,064,666	5,064,666	4,972,762	91,904
PERS - County Share	2,933,180	2,933,180	2,915,134	18,046
Unemployment	17,775	17,775	17,375	400
Total Employee Fringe Benefits	\$8,015,621	\$8,015,621	\$7,905,271	\$110,350

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental				
Historical Society				
Grants in Aid	\$3,000	\$3,000	\$3,000	\$0
Medina County Agriculture Society				
Contractual Service	279,959	279,959	279,853	106
Total Intergovernmental	282,959	282,959	282,853	106
<i>Total Expenditures</i>	<i>39,921,724</i>	<i>39,955,552</i>	<i>38,158,870</i>	<i>1,796,682</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(517,834)</i>	<i>(535,276)</i>	<i>729,975</i>	<i>1,265,251</i>
Other Financing Sources (Uses)				
Sale of Capital Assets	21,293	21,293	14,862	(6,431)
Transfers In	294,181	294,170	0	(294,170)
Transfers Out	(2,068,562)	(2,124,704)	(1,952,924)	171,780
<i>Total Other Financing Sources (Uses)</i>	<i>(1,753,088)</i>	<i>(1,809,241)</i>	<i>(1,938,062)</i>	<i>(128,821)</i>
<i>Net Change in Fund Balance</i>	<i>(2,270,922)</i>	<i>(2,344,517)</i>	<i>(1,208,087)</i>	<i>1,136,430</i>
<i>Fund Balance Beginning of Year</i>	<i>5,226,800</i>	<i>5,226,800</i>	<i>5,226,800</i>	<i>0</i>
Prior Year Encumbrances Appropriated	811,453	811,453	811,453	0
<i>Fund Balance End of Year</i>	<i>\$3,767,331</i>	<i>\$3,693,736</i>	<i>\$4,830,166</i>	<i>\$1,136,430</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$15,963,987	\$15,963,987	\$15,279,155	(\$684,832)
Sales Taxes	14,078	14,078	13,474	(604)
Charges for Services	10,971	10,971	10,500	(471)
Intergovernmental	8,762,578	8,762,578	8,386,676	(375,902)
Interest	250	250	239	(11)
Donations	6,178	6,178	5,913	(265)
Other	40,695	40,695	38,948	(1,747)
<i>Total Revenues</i>	24,798,737	24,798,737	23,734,905	(1,063,832)
Expenditures				
Current:				
Health				
Program for Developmental Disabilities				
Personal Services	10,848,250	10,848,250	10,342,588	505,662
Materials and Supplies	288,644	288,644	256,921	31,723
Contractual Services	3,115,302	3,115,302	2,793,847	321,455
Capital Outlay	2,870,751	3,346,008	3,316,146	29,862
Other	342,486	342,486	238,755	103,731
<i>Total Health</i>	17,465,433	17,940,690	16,948,257	992,433
Employee Fringe Benefits				
Program for Developmental Disabilities				
Fringe Benefits	2,843,876	2,843,876	2,552,411	291,465
PERS - County Share	1,321,876	1,321,876	1,259,987	61,889
Unemployment	20,000	20,000	555	19,445
<i>Total Employee Fringe Benefits</i>	4,185,752	4,185,752	3,812,953	372,799
<i>Total Expenditures</i>	21,651,185	22,126,442	20,761,210	1,365,232
<i>Excess of Revenues Over Expenditures</i>	3,147,552	2,672,295	2,973,695	301,400
Other Financing Uses				
Transfers Out	(385,084)	(385,084)	(385,084)	0
<i>Net Change in Fund Balance</i>	2,762,468	2,287,211	2,588,611	301,400
<i>Fund Balance Beginning of Year</i>	15,080,853	15,080,853	15,080,853	0
Prior Year Encumbrances Appropriated	455,693	455,693	455,693	0
<i>Fund Balance End of Year</i>	\$18,299,014	\$17,823,757	\$18,125,157	\$301,400

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
School Sales Tax Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Budget		
Revenues				
Sales Taxes	\$11,400,000	\$11,400,000	\$11,489,366	\$89,366
Expenditures				
Current:				
General Government - Legislative and Executive				
School Sales Tax				
Intergovernmental	11,400,000	11,400,000	11,228,371	171,629
<i>Net Change in Fund Balance</i>	0	0	260,995	260,995
<i>Fund Balance Beginning of Year</i>	2,750,737	2,750,737	2,750,737	0
<i>Fund Balance End of Year</i>	<u>\$2,750,737</u>	<u>\$2,750,737</u>	<u>\$3,011,732</u>	<u>\$260,995</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,464,232	\$5,464,232	\$5,244,803	(\$219,429)
Donations	3,816	3,816	3,663	(153)
Other	158,642	158,642	152,271	(6,371)
<i>Total Revenues</i>	<u>5,626,690</u>	<u>5,626,690</u>	<u>5,400,737</u>	<u>(225,953)</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,539,632	2,539,632	2,511,882	27,750
Materials and Supplies	89,736	89,736	71,955	17,781
Contractual Services	1,856,345	2,058,645	1,970,045	88,600
Capital Outlay	27,659	27,659	21,465	6,194
Other	48,935	48,935	46,338	2,597
Total Public Assistance	<u>4,562,307</u>	<u>4,764,607</u>	<u>4,621,685</u>	<u>142,922</u>
Social Services				
Contractual Services	1,456,476	1,456,476	1,047,921	408,555
Other	108,704	110,794	93,377	17,417
Total Social Services	<u>1,565,180</u>	<u>1,567,270</u>	<u>1,141,298</u>	<u>425,972</u>
Total Human Services	<u>6,127,487</u>	<u>6,331,877</u>	<u>5,762,983</u>	<u>568,894</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	676,760	676,760	669,568	7,192
PERS - County Share	457,400	457,400	445,512	11,888
Unemployment	750	750	0	750
Total Employee Fringe Benefits	<u>1,134,910</u>	<u>1,134,910</u>	<u>1,115,080</u>	<u>19,830</u>
<i>Total Expenditures</i>	<u>7,262,397</u>	<u>7,466,787</u>	<u>6,878,063</u>	<u>588,724</u>
<i>Excess of Revenues Under Expenditures</i>	(1,635,707)	(1,840,097)	(1,477,326)	362,771
Other Financing Sources				
Transfers In	<u>1,350,567</u>	<u>1,350,567</u>	<u>1,268,002</u>	<u>(82,565)</u>
<i>Net Change in Fund Balance</i>	(285,140)	(489,530)	(209,324)	280,206
<i>Fund Balance Beginning of Year</i>	2,006,290	2,006,290	2,006,290	0
Prior Year Encumbrances Appropriated	<u>185,851</u>	<u>185,851</u>	<u>185,851</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,907,001</u>	<u>\$1,702,611</u>	<u>\$1,982,817</u>	<u>\$280,206</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$14,928,926	\$14,957,029	\$14,527,399	(\$429,630)
Tap In Fees	4,292,410	4,292,420	4,216,600	(75,820)
Intergovernmental	40,712	40,790	40,135	(655)
OWDA Loan Issued	0	0	103,364	103,364
Other	300,190	151,470	149,009	(2,461)
<i>Total Revenues</i>	19,562,238	19,441,709	19,036,507	(405,202)
Expenses				
Personal Services	6,961,000	6,961,000	6,912,795	48,205
Materials and Supplies	1,525,864	1,525,864	1,272,566	253,298
Contractual Services	4,803,412	4,831,892	4,169,065	662,827
Capital Outlay	928,834	928,834	840,584	88,250
Other	1,324,676	1,324,676	274,286	1,050,390
Debt Service:				
Principal	5,196,270	5,196,270	5,139,496	56,774
Interest and Fiscal Charges	1,719,913	1,719,913	1,687,097	32,816
<i>Total Expenses</i>	22,459,969	22,488,449	20,295,889	2,192,560
<i>Net Change in Fund Equity</i>	(2,897,731)	(3,046,740)	(1,259,382)	1,787,358
<i>Fund Equity Beginning of Year</i>	10,119,570	10,119,570	10,119,570	0
Prior Year Encumbrances Appropriated	2,483,271	2,483,271	2,483,271	0
<i>Fund Equity End of Year</i>	\$9,705,110	\$9,556,101	\$11,343,459	\$1,787,358

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,978,406	\$8,978,406	\$7,653,499	(\$1,324,907)
Tap In Fees	758,351	758,351	713,860	(44,491)
Other	221,207	221,207	176,956	(44,251)
OWDA Loan Issued	153,246	153,246	1,684,158	1,530,912
<i>Total Revenues</i>	<u>10,111,210</u>	<u>10,111,210</u>	<u>10,228,473</u>	<u>117,263</u>
Expenses				
Personal Services	904,500	904,500	855,765	48,735
Materials and Supplies	552,193	552,193	486,179	66,014
Contractual Services	3,256,719	3,256,719	2,792,101	464,618
Capital Outlay	201,877	201,877	1,715,010	(1,513,133)
Other	822,692	822,692	121,005	701,687
Debt Service:				
Principal Retirement	4,818,754	4,818,754	4,786,596	32,158
Interest and Fiscal Charges	2,601,764	2,601,764	2,580,915	20,849
<i>Total Expenses</i>	<u>13,158,499</u>	<u>13,158,499</u>	<u>13,337,571</u>	<u>(179,072)</u>
<i>Net Change in Fund Equity</i>	(3,047,289)	(3,047,289)	(3,109,098)	(61,809)
<i>Fund Deficit Beginning of Year</i>	(2,701,400)	(2,701,400)	(2,701,400)	0
Prior Year Encumbrances Appropriated	<u>2,564,898</u>	<u>2,564,898</u>	<u>2,564,898</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<u>(\$3,183,791)</u>	<u>(\$3,183,791)</u>	<u>(\$3,245,600)</u>	<u>(\$61,809)</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Solid Waste Management Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,290,000	\$8,290,000	\$8,560,860	\$270,860
Expenses				
Personal Services	271,300	271,300	263,919	7,381
Materials and Supplies	49,924	49,924	49,403	521
Contractual Services	7,873,805	7,337,764	7,175,625	162,139
Capital Outlay	283,136	283,136	8,080	275,056
Other	318,463	318,463	279,661	38,802
Debt Service:				
Principal Retirement	594,953	594,953	594,913	40
Interest and Fiscal Charges	98,572	98,572	98,503	69
<i>Total Expenses</i>	<u>9,490,153</u>	<u>8,954,112</u>	<u>8,470,104</u>	<u>484,008</u>
<i>Net Change in Fund Equity</i>	(1,200,153)	(664,112)	90,756	754,868
<i>Fund Equity Beginning of Year</i>	1,046,723	1,046,723	1,046,723	0
Prior Year Encumbrances Appropriated	<u>634,653</u>	<u>634,653</u>	<u>634,653</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$481,223</u></u>	<u><u>\$1,017,264</u></u>	<u><u>\$1,772,132</u></u>	<u><u>\$754,868</u></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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,020,226	\$3,569,429	(\$450,797)
Rentals	190,740	169,352	(21,388)
Other	26,619	23,633	(2,986)
<i>Total Revenues</i>	<u>4,237,585</u>	<u>3,762,414</u>	<u>(475,171)</u>
Expenditures			
Current:			
Health			
ADAMH Board			
Personal Services	410,867	404,456	6,411
Materials and Supplies	24,371	9,126	15,245
Contractual Services	3,611,082	3,283,779	327,303
Capital Outlay	123,797	57,387	66,410
Other	33,591	33,253	338
Total Health	<u>4,203,708</u>	<u>3,788,001</u>	<u>415,707</u>
Employee Fringe Benefits			
ADAMH Board			
Fringe Benefits	76,079	66,853	9,226
PERS - County Share	50,621	50,614	7
Total Employee Fringe Benefits	<u>126,700</u>	<u>117,467</u>	<u>9,233</u>
<i>Total Expenditures</i>	<u>4,330,408</u>	<u>3,905,468</u>	<u>424,940</u>
<i>Excess of Revenues Under Expenditures</i>	(92,823)	(143,054)	(50,231)
Other Financing Sources			
Transfers In	<u>192,289</u>	<u>192,289</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	99,466	49,235	(50,231)
<i>Fund Balance Beginning of Year</i>	4,807,224	4,807,224	0
Prior Year Encumbrances Appropriated	<u>231,468</u>	<u>231,468</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,138,158</u></u>	<u><u>\$5,087,927</u></u>	<u><u>(\$50,231)</u></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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$232,578	\$238,454	\$5,876
Fines and Forfeitures	50,090	51,356	1,266
Intergovernmental	7,427,963	7,615,629	187,666
Interest	24,160	24,770	610
Other	225,209	230,899	5,690
<i>Total Revenues</i>	<u>7,960,000</u>	<u>8,161,108</u>	<u>201,108</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	1,227,500	659,981	567,519
Materials and Supplies	47,124	16,484	30,640
Contractual Services	76,465	34,719	41,746
Capital Outlay	3,991	500	3,491
Other	7,159	2,908	4,251
Total Engineer - Administration	<u>1,362,239</u>	<u>714,592</u>	<u>647,647</u>
Engineer - Road			
Personal Services	1,890,000	1,448,688	441,312
Materials and Supplies	1,797,114	1,364,734	432,380
Contractual Services	4,354,048	3,368,086	985,962
Capital Outlay	285,510	245,777	39,733
Other	79,412	40,902	38,510
Total Engineer - Road	<u>8,406,084</u>	<u>6,468,187</u>	<u>1,937,897</u>
Engineer - Bridges and Culverts			
Personal Services	553,500	412,020	141,480
Materials and Supplies	297,204	107,459	189,745
Contractual Services	758,881	554,841	204,040
Capital Outlay	36,549	5,000	31,549
Other	6,000	0	6,000
Total Engineer - Bridges and Culverts	<u>1,652,134</u>	<u>1,079,320</u>	<u>572,814</u>
Total Public Works	<u>\$11,420,457</u>	<u>\$8,262,099</u>	<u>\$3,158,358</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, 2014

	Final	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$258,820	\$126,313	\$132,507
PERS - County Share	172,000	92,227	79,773
Total Engineer - Administration	430,820	218,540	212,280
Engineer - Road			
Fringe Benefits	566,730	439,189	127,541
PERS - County Share	260,000	200,136	59,864
Unemployment	6,000	2,401	3,599
Total Engineer - Road	832,730	641,726	191,004
Engineer - Bridges and Culverts			
Fringe Benefits	16,620	8,149	8,471
PERS - County Share	77,500	55,980	21,520
Total Engineer - Bridges and Culverts	94,120	64,129	29,991
Total Employee Fringe Benefits	1,357,670	924,395	433,275
Debt Service:			
Principal Retirement	21,332	21,332	0
<i>Total Expenditures</i>	12,799,459	9,207,826	3,591,633
<i>Net Change in Fund Balance</i>	(4,839,459)	(1,046,718)	3,792,741
<i>Fund Balance Beginning of Year</i>	4,117,551	4,117,551	0
Prior Year Encumbrances Appropriated	839,459	839,459	0
<i>Fund Balance End of Year</i>	\$117,551	\$3,910,292	\$3,792,741

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$685,426	\$667,280	(\$18,146)
Intergovernmental	1,939,856	1,888,499	(51,357)
Other	2	2	0
<i>Total Revenues</i>	<u>2,625,284</u>	<u>2,555,781</u>	<u>(69,503)</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,250,907	1,250,906	1
Materials and Supplies	35,304	33,160	2,144
Contractual Services	958,805	952,583	6,222
Other	49,694	48,527	1,167
Total General Government - Judicial	<u>2,294,710</u>	<u>2,285,176</u>	<u>9,534</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	265,186	265,185	1
PERS - County Share	175,129	175,128	1
Total Employee Fringe Benefits	<u>440,315</u>	<u>440,313</u>	<u>2</u>
<i>Total Expenditures</i>	<u>2,735,025</u>	<u>2,725,489</u>	<u>9,536</u>
<i>Net Change in Fund Balance</i>	(109,741)	(169,708)	(59,967)
<i>Fund Balance Beginning of Year</i>	89,731	89,731	0
Prior Year Encumbrances Appropriated	<u>20,625</u>	<u>20,625</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$615</u>	<u>(\$59,352)</u>	<u>(\$59,967)</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,112,501	\$1,036,210	(\$76,291)
Expenditures			
Current:			
Human Services			
Children's Services Board			
Contractual Services	1,423,020	1,234,690	188,330
Other	77,363	76,198	1,165
<i>Total Expenditures</i>	<u>1,500,383</u>	<u>1,310,888</u>	<u>189,495</u>
<i>Net Change in Fund Balance</i>	(387,882)	(274,678)	113,204
<i>Fund Balance Beginning of Year</i>	522,040	522,040	0
Prior Year Encumbrances Appropriated	<u>52,283</u>	<u>52,283</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$186,441</u></u>	<u><u>\$299,645</u></u>	<u><u>\$113,204</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$263,486	\$252,723	(\$10,763)
Other	10,000	4,500	(5,500)
<i>Total Revenues</i>	<u>273,486</u>	<u>257,223</u>	<u>(16,263)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	6,239	5,858	381
Contractual Services	223,256	220,396	2,860
Other	23,459	5,000	18,459
Total Economic Development and Assistance	<u>252,954</u>	<u>231,254</u>	<u>21,700</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	118	108	10
PERS - County Share	874	821	53
Total Employee Fringe Benefits	<u>992</u>	<u>929</u>	<u>63</u>
<i>Total Expenditures</i>	<u>253,946</u>	<u>232,183</u>	<u>21,763</u>
<i>Net Change in Fund Balance</i>	19,540	25,040	5,500
<i>Fund Deficit Beginning of Year</i>	(62,301)	(62,301)	0
Prior Year Encumbrances Appropriated	<u>57,294</u>	<u>57,294</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,533</u></u>	<u><u>\$20,033</u></u>	<u><u>\$5,500</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Housing Improvement Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	161	37	(124)
Other	19,839	4,557	(15,282)
<i>Total Revenues</i>	20,000	4,594	(15,406)
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Contractual Services	13,579	0	13,579
<i>Net Change in Fund Balance</i>	6,421	4,594	(1,827)
<i>Fund Balance Beginning of Year</i>	13,582	13,582	0
<i>Fund Balance End of Year</i>	\$20,003	\$18,176	(\$1,827)

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$46,068	\$4,210	(\$41,858)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Personal Services	10,000	3,135	6,865
Contractual Services	250	153	97
Total Public Safety	10,250	3,288	6,962
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	220	66	154
PERS - County Share	1,810	567	1,243
Total Employee Fringe Benefits	2,030	633	1,397
<i>Total Expenditures</i>	12,280	3,921	8,359
<i>Net Change in Fund Balance</i>	33,788	289	(33,499)
<i>Fund Deficit Beginning of Year</i>	(289)	(289)	0
<i>Fund Balance End of Year</i>	\$33,499	\$0	(\$33,499)

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,448,869	\$940,059	(\$508,810)
Expenditures			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	375,281	225,364	149,917
Materials and Supplies	10,000	10,000	0
Contractual Services	790,320	388,746	401,574
Capital Outlay	50,000	6,873	43,127
Other	173,197	135,502	37,695
Total Public Safety	1,398,798	766,485	632,313
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	54,267	33,694	20,573
PERS - County Share	50,397	29,409	20,988
Total Employee Fringe Benefits	104,664	63,103	41,561
<i>Total Expenditures</i>	1,503,462	829,588	673,874
<i>Net Change in Fund Balance</i>	(54,593)	110,471	165,064
<i>Fund Balance Beginning of Year</i>	32,625	32,625	0
Prior Year Encumbrances Appropriated	21,971	21,971	0
<i>Fund Balance End of Year</i>	\$3	\$165,067	\$165,064

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$525,678	\$384,054	(\$141,624)
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	65,000	42,574	22,426
Contractual Services	1,128	1,000	128
Capital Outlay	158,556	6,544	152,012
Other	77,683	37,150	40,533
Total General Government - Legislative and Executive	302,367	87,268	215,099
General Government - Judicial			
Clerk of Courts			
Capital Outlay	100,378	40,836	59,542
Other	338,368	252,894	85,474
Total Clerk of Courts	438,746	293,730	145,016
Juvenile Court			
Capital Outlay	6,897	4,000	2,897
Other	18,775	14,000	4,775
Total Juvenile Court	25,672	18,000	7,672
Probate Court			
Capital Outlay	8,021	6,000	2,021
Other	23,750	17,940	5,810
Total Probate Court	31,771	23,940	7,831
Total General Government - Judicial	496,189	335,670	160,519
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	10,400	6,480	3,920
PERS - County Share	9,100	5,960	3,140
Total Employee Fringe Benefits	19,500	12,440	7,060
<i>Total Expenditures</i>	818,056	435,378	382,678
<i>Net Change in Fund Balance</i>	(292,378)	(51,324)	241,054
<i>Fund Balance Beginning of Year</i>	343,719	343,719	0
Prior Year Encumbrances Appropriated	53,556	53,556	0
<i>Fund Balance End of Year</i>	\$104,897	\$345,951	\$241,054

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$757,068	\$784,370	\$27,302
Intergovernmental	106,624	110,469	3,845
Donations	20,859	21,611	752
Other	449	465	16
<i>Total Revenues</i>	<u>885,000</u>	<u>916,915</u>	<u>31,915</u>
Expenditures			
Current:			
Human Services			
County Home			
Personal Services	34,600	25,346	9,254
Contractual Services	977,350	889,819	87,531
Capital Outlay	125,267	117,505	7,762
Other	41,957	31,577	10,380
Total Human Services	<u>1,179,174</u>	<u>1,064,247</u>	<u>114,927</u>
Employee Fringe Benefits			
County History Project			
Fringe Benefits	12,675	12,316	359
PERS - County Share	4,900	2,728	2,172
Total Employee Fringe Benefits	<u>17,575</u>	<u>15,044</u>	<u>2,531</u>
<i>Total Expenditures</i>	<u>1,196,749</u>	<u>1,079,291</u>	<u>117,458</u>
<i>Net Change in Fund Balance</i>	(311,749)	(162,376)	149,373
<i>Fund Balance Beginning of Year</i>	848,035	848,035	0
Prior Year Encumbrances Appropriated	<u>9,254</u>	<u>9,254</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$545,540</u></u>	<u><u>\$694,913</u></u>	<u><u>\$149,373</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$857,357	\$628,214	(\$229,143)
Other	48,565	35,585	(12,980)
<i>Total Revenues</i>	<u>905,922</u>	<u>663,799</u>	<u>(242,123)</u>
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	353,292	295,565	57,727
Materials and Supplies	25,073	19,753	5,320
Contractual Services	447,571	222,123	225,448
Capital Outlay	105,490	79,653	25,837
Other	213,866	107,753	106,113
Total Public Safety	<u>1,145,292</u>	<u>724,847</u>	<u>420,445</u>
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	68,196	44,399	23,797
PERS - County Share	51,244	46,159	5,085
Total Employee Fringe Benefits	<u>119,440</u>	<u>90,558</u>	<u>28,882</u>
<i>Total Expenditures</i>	<u>1,264,732</u>	<u>815,405</u>	<u>449,327</u>
<i>Excess of Revenues Under Expenditures</i>	(358,810)	(151,606)	207,204
Other Financing Sources			
Transfers In	157,170	115,164	(42,006)
<i>Net Change in Fund Balance</i>	(201,640)	(36,442)	165,198
<i>Fund Balance Beginning of Year</i>	620,839	620,839	0
<i>Prior Year Encumbrances Appropriated</i>	143,734	143,734	0
<i>Fund Balance End of Year</i>	<u>\$562,933</u>	<u>\$728,131</u>	<u>\$165,198</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Demolition Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$483,750	\$452,049	(\$31,701)
Other	4,013	3,750	(263)
<i>Total Revenues</i>	<u>487,763</u>	<u>455,799</u>	<u>(31,964)</u>
Expenditures			
Current:			
Public Works			
Demolition Program			
Personal Services	8,139	5,522	2,617
Contractual Services	469,215	461,383	7,832
Other	2,780	0	2,780
Total Public Works	<u>480,134</u>	<u>466,905</u>	<u>13,229</u>
Employee Fringe Benefits			
Demolition			
Fringe Benefits	180	124	56
PERS - County Share	1,139	783	356
Total Employee Fringe Benefits	<u>1,319</u>	<u>907</u>	<u>412</u>
<i>Total Expenditures</i>	<u>481,453</u>	<u>467,812</u>	<u>13,641</u>
<i>Net Change in Fund Balance</i>	6,310	(12,013)	(18,323)
<i>Fund Deficit Beginning of Year</i>	(337,276)	(337,276)	0
Prior Year Encumbrances Appropriated	<u>332,176</u>	<u>332,176</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$1,210</u></u>	<u><u>(\$17,113)</u></u>	<u><u>(\$18,323)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$500,000	\$484,062	(\$15,938)
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	4,872,363	96,425	4,775,938
<i>Net Change in Fund Balance</i>	(4,372,363)	387,637	4,760,000
<i>Fund Balance Beginning of Year</i>	5,650,669	5,650,669	0
Prior Year Encumbrances Appropriated	12,363	12,363	0
<i>Fund Balance End of Year</i>	<u>\$1,290,669</u>	<u>\$6,050,669</u>	<u>\$4,760,000</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$659,685	\$326,469	(\$333,216)
Fines and Forfeitures	43,363	21,460	(21,903)
Donations	11,213	5,549	(5,664)
Other	5,450	2,697	(2,753)
<i>Total Revenues</i>	<u>719,711</u>	<u>356,175</u>	<u>(363,536)</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	201,620	201,616	4
Materials and Supplies	31,152	27,454	3,698
Contractual Services	128,497	76,445	52,052
Capital Outlay	8,070	8,070	0
Other	16,568	6,855	9,713
Total Health	<u>385,907</u>	<u>320,440</u>	<u>65,467</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	54,413	53,039	1,374
PERS - County Share	27,442	24,469	2,973
Total Employee Fringe Benefits	<u>81,855</u>	<u>77,508</u>	<u>4,347</u>
<i>Total Expenditures</i>	<u>467,762</u>	<u>397,948</u>	<u>69,814</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	251,949	(41,773)	(293,722)
Other Financing Sources			
Transfers In	37,510	0	(37,510)
<i>Net Change in Fund Balance</i>	289,459	(41,773)	(331,232)
<i>Fund Balance Beginning of Year</i>	398,920	398,920	0
Prior Year Encumbrances Appropriated	9,662	9,662	0
<i>Fund Balance End of Year</i>	<u><u>\$698,041</u></u>	<u><u>\$366,809</u></u>	<u><u>(\$331,232)</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$463,990	\$423,613	(\$40,377)
Other	19,310	17,629	(1,681)
<i>Total Revenues</i>	<u>483,300</u>	<u>441,242</u>	<u>(42,058)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	177,850	177,515	335
Materials and Supplies	5,585	3,650	1,935
Contractual Services	35,473	19,285	16,188
Capital Outlay	7,800	2,200	5,600
Other	4,478	3,604	874
Total General Government - Legislative and Executive	<u>231,186</u>	<u>206,254</u>	<u>24,932</u>
General Government - Judicial			
DRETAC Prosecutor			
Personal Services	160,000	125,644	34,356
Materials and Supplies	7,564	7,186	378
Contractual Services	19,467	15,502	3,965
Capital Outlay	23,951	8,500	15,451
Other	35,947	26,569	9,378
Total General Government - Judicial	<u>246,929</u>	<u>183,401</u>	<u>63,528</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	45,913	42,191	3,722
PERS - County Share	24,900	23,774	1,126
Total DRETAC Treasurer	<u>70,813</u>	<u>65,965</u>	<u>4,848</u>
DRETAC Prosecutor			
Fringe Benefits	43,520	27,853	15,667
PERS - County Share	22,400	17,354	5,046
Unemployment	2,300	0	2,300
Total DRETAC Prosecutor	<u>68,220</u>	<u>45,207</u>	<u>23,013</u>
Total Employee Fringe Benefits	<u>139,033</u>	<u>111,172</u>	<u>27,861</u>
<i>Total Expenditures</i>	<u>617,148</u>	<u>500,827</u>	<u>116,321</u>
<i>Net Change in Fund Balance</i>	(133,848)	(59,585)	74,263
<i>Fund Balance Beginning of Year</i>	390,336	390,336	0
Prior Year Encumbrances Appropriated	17,615	17,615	0
<i>Fund Balance End of Year</i>	<u>\$274,103</u>	<u>\$348,366</u>	<u>\$74,263</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Enforcement Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,730,623	\$1,372,702	(\$357,921)
Intergovernmental	563,992	447,349	(116,643)
Other	42,838	33,978	(8,860)
<i>Total Revenues</i>	<u>2,337,453</u>	<u>1,854,029</u>	<u>(483,424)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	353,216	300,543	52,673
Materials and Supplies	2,533	769	1,764
Contractual Services	9,046	3,569	5,477
Capital Outlay	4,130	1,130	3,000
Other	12,050	10,805	1,245
Intergovernmental	1,560,000	1,517,353	42,647
Total Public Safety	<u>1,940,975</u>	<u>1,834,169</u>	<u>106,806</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	65,039	50,743	14,296
PERS - County Share	27,724	26,769	955
Total Employee Fringe Benefits	<u>92,763</u>	<u>77,512</u>	<u>15,251</u>
<i>Total Expenditures</i>	<u>2,033,738</u>	<u>1,911,681</u>	<u>122,057</u>
<i>Net Change in Fund Balance</i>	303,715	(57,652)	(361,367)
<i>Fund Balance Beginning of Year</i>	1,118,092	1,118,092	0
Prior Year Encumbrances Appropriated	<u>1,809</u>	<u>1,809</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,423,616</u></u>	<u><u>\$1,062,249</u></u>	<u><u>(\$361,367)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$31,080	\$22,557	(\$8,523)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	94,941	20,750	74,191
<i>Net Change in Fund Balance</i>	(63,861)	1,807	65,668
<i>Fund Balance Beginning of Year</i>	86,465	86,465	0
Prior Year Encumbrances Appropriated	1,830	1,830	0
<i>Fund Balance End of Year</i>	\$24,434	\$90,102	\$65,668

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$6,500	\$2,480	(\$4,020)
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Other	7,229	4,100	3,129
<i>Net Change in Fund Balance</i>	(729)	(1,620)	(891)
<i>Fund Balance Beginning of Year</i>	4,750	4,750	0
<i>Fund Balance End of Year</i>	\$4,021	\$3,130	(\$891)

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$50,000	\$35,547	(\$14,453)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	62,323	62,323	0
<i>Net Change in Fund Balance</i>	(12,323)	(26,776)	(14,453)
<i>Fund Deficit Beginning of Year</i>	(1,344)	(1,344)	0
Prior Year Encumbrances Appropriated	17,323	17,323	0
<i>Fund Balance (Deficit) End of Year</i>	\$3,656	(\$10,797)	(\$14,453)

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$488,456	\$374,394	(\$114,062)
Donations	56,681	43,445	(13,236)
<i>Total Revenues</i>	<u>545,137</u>	<u>417,839</u>	<u>(127,298)</u>
Expenditures			
Current:			
Human Services			
Aging Disability Resource Center			
Personal Services	129,733	122,307	7,426
Materials and Supplies	698	10	688
Contractual Services	8,933	8,045	888
Capital Outlay	500	500	0
<i>Total Aging Disability Resource Center</i>	<u>139,864</u>	<u>130,862</u>	<u>9,002</u>
Title III-B			
Personal Services	45,094	45,032	62
Materials and Supplies	6,779	5,847	932
Contractual Services	84,754	84,547	207
Capital Outlay	3,302	2,711	591
<i>Total Title III-B</i>	<u>139,929</u>	<u>138,137</u>	<u>1,792</u>
Title III-C			
Personal Services	149,919	142,327	7,592
Contractual Services	29,152	27,533	1,619
Capital Outlay	14,980	14,920	60
<i>Total Title III-C</i>	<u>194,051</u>	<u>184,780</u>	<u>9,271</u>
Donations			
Personal Services	3,000	2,932	68
Contractual Services	16,682	9,771	6,911
Capital Outlay	19,004	0	19,004
Other	99,770	44,288	55,482
<i>Total Donations</i>	<u>138,456</u>	<u>56,991</u>	<u>81,465</u>
Activities			
Personal Services	30,540	27,839	2,701
Home Delivered Meals			
Contractual Services	42,499	29,032	13,467
Home Energy Assistance Program			
Personal Services	\$5,111	\$2,347	\$2,764

(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, 2014

	Final	Actual	Variance with Final Budget Positive (Negative)
Medicare Improvements for Patients			
Personal Services	\$2,490	\$2,490	\$0
Materials and Supplies	92	92	0
Total Medicare Improvements for Patients	<u>2,582</u>	<u>2,582</u>	<u>0</u>
My Care			
Personal Services	6,475	1,347	5,128
Materials and Supplies	288	0	288
Contractual Services	390	0	390
Total My Care	<u>7,153</u>	<u>1,347</u>	<u>5,806</u>
Passport			
Personal Services	5,540	1,341	4,199
Contractual Services	36,252	30,606	5,646
Total Passport	<u>41,792</u>	<u>31,947</u>	<u>9,845</u>
Supplmenetal Nutrition Assistance			
Other	10,000	820	9,180
Total Human Services	<u>751,977</u>	<u>606,684</u>	<u>145,293</u>
Employee Fringe Benefits			
Aging Disability Resource Center			
Fringe Benefits	40,831	28,662	12,169
PERS - County Share	18,163	17,123	1,040
Total Aging Disability Resource Center	<u>58,994</u>	<u>45,785</u>	<u>13,209</u>
Title III-B			
Fringe Benefits	9,501	9,118	383
PERS - County Share	7,465	6,304	1,161
Total Title III-B	<u>16,966</u>	<u>15,422</u>	<u>1,544</u>
Title III-C			
Fringe Benefits	13,461	12,574	887
PERS - County Share	20,990	19,927	1,063
Total Title III-C	<u>34,451</u>	<u>32,501</u>	<u>1,950</u>
Donations			
Fringe Benefits	645	619	26
PERS - County Share	420	410	10
Total Donations	<u>\$1,065</u>	<u>\$1,029</u>	<u>\$36</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, 2014

	Final	Actual	Variance with Final Budget Positive (Negative)
Activities			
Fringe Benefits	\$729	\$627	\$102
PERS - County Share	4,276	3,898	378
Total Activities	5,005	4,525	480
Home Energy Assistance Program			
Fringe Benefits	119	58	61
PERS - County Share	717	329	388
Total Home Energy Assistance Program	836	387	449
Medicare Improvements for Patients			
Fringe Benefits	778	778	0
PERS - County Share	349	349	0
Total Medicare Improvements for Patients	1,127	1,127	0
My Care			
Fringe Benefits	2,023	30	1,993
PERS - County Share	907	189	718
Total My Care	2,930	219	2,711
Passport			
Fringe Benefits	123	30	93
PERS - County Share	776	188	588
Total Passport	899	218	681
Total Employee Fringe Benefits	122,273	101,213	21,060
<i>Total Expenditures</i>	874,250	707,897	166,353
<i>Excess of Revenues Under Expenditures</i>	(329,113)	(290,058)	39,055
Other Financing Sources (Uses)			
Transfers In	392,025	300,476	(91,549)
Transfers Out	(5,800)	0	5,800
<i>Total Other Financing Sources (Uses)</i>	386,225	300,476	(85,749)
<i>Net Change in Fund Balance</i>	57,112	10,418	(46,694)
<i>Fund Deficit Beginning of Year</i>	(17,945)	(17,945)	0
Prior Year Encumbrances Appropriated	24,402	24,402	0
<i>Fund Balance End of Year</i>	\$63,569	\$16,875	(\$46,694)

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$405,881	\$134,179	(\$271,702)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	148,942	71,094	77,848
Materials and Supplies	7,051	0	7,051
Contractual Services	166,043	65,982	100,061
Capital Outlay	19,594	10,050	9,544
Total Public Safety	341,630	147,126	194,504
Employee Fringe Benefits			
Sheriff:			
Fringe Benefits	20,087	7,107	12,980
PERS - County Share	20,852	9,953	10,899
Total Employee Fringe Benefits	40,939	17,060	23,879
<i>Total Expenditures</i>	382,569	164,186	218,383
<i>Net Change in Fund Balance</i>	23,312	(30,007)	(53,319)
<i>Fund Deficit Beginning of Year</i>	(45,958)	(45,958)	0
Prior Year Encumbrances Appropriated	22,646	22,646	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$53,319)	(\$53,319)

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Sales Tax	\$7,179	\$1,922	(\$5,257)
Intergovernmental	12,828	12,828	0
Other	221,860	50,000	(171,860)
<i>Total Revenues</i>	<u>241,867</u>	<u>64,750</u>	<u>(177,117)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Port Authority			
Contractual Services	155,983	0	155,983
Other	28,672	28,672	0
<i>Total Expenditures</i>	<u>184,655</u>	<u>28,672</u>	<u>155,983</u>
<i>Net Change in Fund Balance</i>	57,212	36,078	(21,134)
<i>Fund Balance Beginning of Year</i>	35,647	35,647	0
Prior Year Encumbrances Appropriated	5,959	5,959	0
<i>Fund Balance End of Year</i>	<u>\$98,818</u>	<u>\$77,684</u>	<u>(\$21,134)</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,028,260	\$2,544,083	\$515,823
Other	4,740	5,945	1,205
<i>Total Revenues</i>	<u>2,033,000</u>	<u>2,550,028</u>	<u>517,028</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	601,612	430,613	170,999
Materials and Supplies	59,982	50,689	9,293
Contractual Services	5,309,140	5,147,206	161,934
Capital Outlay	24,496	20,000	4,496
Other	32,073	24,999	7,074
Total General Government - Legislative and Executive	<u>6,027,303</u>	<u>5,673,507</u>	<u>353,796</u>
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	195,157	98,857	96,300
PERS - County Share	107,326	60,016	47,310
Unemployment	35,000	16,217	18,783
Total Employee Fringe Benefits	<u>337,483</u>	<u>175,090</u>	<u>162,393</u>
<i>Total Expenditures</i>	<u>6,364,786</u>	<u>5,848,597</u>	<u>516,189</u>
<i>Net Change in Fund Balance</i>	(4,331,786)	(3,298,569)	1,033,217
<i>Fund Balance Beginning of Year</i>	4,978,939	4,978,939	0
Prior Year Encumbrances Appropriated	<u>48,741</u>	<u>48,741</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$695,894</u>	<u>\$1,729,111</u>	<u>\$1,033,217</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$78,905	\$117,622	\$38,717
Intergovernmental	89,691	133,700	44,009
Interest	104	154	50
<i>Total Revenues</i>	<u>168,700</u>	<u>251,476</u>	<u>82,776</u>
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Contractual Services	1,200	843	357
Other	173,690	166,057	7,633
<i>Total Expenditures</i>	<u>174,890</u>	<u>166,900</u>	<u>7,990</u>
<i>Net Change in Fund Balance</i>	(6,190)	84,576	90,766
<i>Fund Balance Beginning of Year</i>	<u>36,002</u>	<u>36,002</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$29,812</u></u>	<u><u>\$120,578</u></u>	<u><u>\$90,766</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Safe Communities Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$137,481	\$48,004	(\$89,477)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	101,449	34,359	67,090
Contractual Services	4,957	1,737	3,220
Total Public Safety	106,406	36,096	70,310
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	2,402	722	1,680
PERS - County Share	18,387	5,926	12,461
Total Employee Fringe Benefits	20,789	6,648	14,141
<i>Total Expenditures</i>	127,195	42,744	84,451
<i>Net Change in Fund Balance</i>	10,286	5,260	(5,026)
<i>Fund Deficit Beginning of Year</i>	(8,673)	(8,673)	0
<i>Fund Balance (Deficit) End of Year</i>	\$1,613	(\$3,413)	(\$5,026)

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$24,571	\$19,946	(\$4,625)
Intergovernmental	940,217	763,229	(176,988)
<i>Total Revenues</i>	<u>964,788</u>	<u>783,175</u>	<u>(181,613)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	369,403	212,311	157,092
Contractual Services	733,221	526,083	207,138
Capital Outlay	20,178	14,500	5,678
Other	45,529	24,739	20,790
Total Human Services	<u>1,168,331</u>	<u>777,633</u>	<u>390,698</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	91,365	43,478	47,887
PERS - County Share	51,658	29,541	22,117
Unemployment	5,000	0	5,000
Total Employee Fringe Benefits	<u>148,023</u>	<u>73,019</u>	<u>75,004</u>
<i>Total Expenditures</i>	<u>1,316,354</u>	<u>850,652</u>	<u>465,702</u>
<i>Excess of Revenues Under Expenditures</i>	(351,566)	(67,477)	284,089
Other Financing Sources			
Transfers In	67,045	0	(67,045)
<i>Net Change in Fund Balance</i>	(284,521)	(67,477)	217,044
<i>Fund Balance Beginning of Year</i>	511,031	511,031	0
Prior Year Encumbrances Appropriated	71,784	71,784	0
<i>Fund Balance End of Year</i>	<u>\$298,294</u>	<u>\$515,338</u>	<u>\$217,044</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$185,117	\$149,979	(\$35,138)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Other	191,861	161,610	30,251
<i>Net Change in Fund Balance</i>	(6,744)	(11,631)	(4,887)
<i>Fund Balance Beginning of Year</i>	46,870	46,870	0
Prior Year Encumbrances Appropriated	9,207	9,207	0
<i>Fund Balance End of Year</i>	<u>\$49,333</u>	<u>\$44,446</u>	<u>(\$4,887)</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$447,550	\$324,954	(\$122,596)
Expenditures			
Current:			
Human Services			
Title VI - D			
Personal Services	251,045	220,311	30,734
Materials and Supplies	6,317	4,798	1,519
Contractual Services	50,074	38,005	12,069
Capital Outlay	10,000	4,923	5,077
Other	2,393	950	1,443
Total Human Services	319,829	268,987	50,842
Employee Fringe Benefits			
Title VI - D			
Fringe Benefits	42,895	36,507	6,388
PERS - County Share	35,150	30,843	4,307
Total Employee Fringe Benefits	78,045	67,350	10,695
<i>Total Expenditures</i>	397,874	336,337	61,537
<i>Excess of Revenues Over (Under) Expenditures</i>	49,676	(11,383)	(61,059)
Other Financing Sources			
Transfers In	2,744	1,993	(751)
<i>Net Change in Fund Balance</i>	52,420	(9,390)	(61,810)
<i>Fund Deficit Beginning of Year</i>	(38,692)	(38,692)	0
Prior Year Encumbrances Appropriated	12,131	12,131	0
<i>Fund Balance (Deficit) End of Year</i>	\$25,859	(\$35,951)	(\$61,810)

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$852,180	\$714,814	(\$137,366)
Intergovernmental	1,776,642	1,510,569	(266,073)
Other	173,388	145,439	(27,949)
<i>Total Revenues</i>	<u>2,802,210</u>	<u>2,370,822</u>	<u>(431,388)</u>
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	985,386	981,441	3,945
Materials and Supplies	7,725	4,312	3,413
Contractual Services	1,289,895	877,857	412,038
Capital Outlay	59,730	8,629	51,101
Other	26,035	19,201	6,834
<i>Total Human Services</i>	<u>2,368,771</u>	<u>1,891,440</u>	<u>477,331</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	110,060	109,661	399
PERS - County Share	137,383	136,332	1,051
Unemployment	10	5	5
<i>Total Employee Fringe Benefits</i>	<u>247,453</u>	<u>245,998</u>	<u>1,455</u>
<i>Total Expenditures</i>	<u>2,616,224</u>	<u>2,137,438</u>	<u>478,786</u>
<i>Excess of Revenues Over Expenditures</i>	185,986	233,384	47,398
Other Financing Sources			
Transfers In	127,503	75,000	(52,503)
<i>Net Change in Fund Balance</i>	313,489	308,384	(5,105)
<i>Fund Deficit Beginning of Year</i>	(452,227)	(452,227)	0
Prior Year Encumbrances Appropriated	180,251	180,251	0
<i>Fund Balance End of Year</i>	<u>\$41,513</u>	<u>\$36,408</u>	<u>(\$5,105)</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$500,000	\$0	(\$500,000)
Expenditures			
Current:			
Human Services			
Transportation Improvement			
Other	421,084	14,000	407,084
<i>Net Change in Fund Balance</i>	78,916	(14,000)	(92,916)
<i>Fund Balance Beginning of Year</i>	419,567	419,567	0
<i>Prior Year Encumbrances Appropriated</i>	1,517	1,517	0
<i>Fund Balance End of Year</i>	<u>\$500,000</u>	<u>\$407,084</u>	<u>(\$92,916)</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$104,980	\$58,912	(\$46,068)
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	62,331	37,043	25,288
Materials and Supplies	3,609	2,548	1,061
Contractual Services	7,284	4,603	2,681
Other	10	0	10
Total Human Services	73,234	44,194	29,040
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	12,799	8,046	4,753
PERS - County Share	8,690	5,150	3,540
Total Employee Fringe Benefits	21,489	13,196	8,293
<i>Total Expenditures</i>	94,723	57,390	37,333
<i>Net Change in Fund Balance</i>	10,257	1,522	(8,735)
<i>Fund Deficit Beginning of Year</i>	(11,749)	(11,749)	0
Prior Year Encumbrances Appropriated	1,589	1,589	0
<i>Fund Balance (Deficit) End of Year</i>	\$97	(\$8,638)	(\$8,735)

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$35,000	\$27,324	(\$7,676)
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	47,059	36,366	10,693
<i>Net Change in Fund Balance</i>	(12,059)	(9,042)	3,017
<i>Fund Balance Beginning of Year</i>	37,189	37,189	0
Prior Year Encumbrances Appropriated	8,515	8,515	0
<i>Fund Balance End of Year</i>	\$33,645	\$36,662	\$3,017

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$130,914	\$41,602	(\$89,312)
Intergovernmental	2,805,806	891,634	(1,914,172)
Interest	82	26	(56)
Other	1,042,725	331,359	(711,366)
<i>Total Revenues</i>	<u>3,979,527</u>	<u>1,264,621</u>	<u>(2,714,906)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Workforce Development			
Personal Services	198,625	119,934	78,691
Materials and Supplies	1,995	1,795	200
Contractual Services	1,968,703	1,056,616	912,087
Capital Outlay	14,605	11,459	3,146
Other	52,000	26,006	25,994
Total General Government - Legislative and Executive	<u>2,235,928</u>	<u>1,215,810</u>	<u>1,020,118</u>
Employee Fringe Benefits			
Workforce Development			
Fringe Benefits	47,436	31,427	16,009
PERS - County Share	27,808	16,791	11,017
Total Employee Fringe Benefits	<u>75,244</u>	<u>48,218</u>	<u>27,026</u>
<i>Total Expenditures</i>	<u>2,311,172</u>	<u>1,264,028</u>	<u>1,047,144</u>
<i>Net Change in Fund Balance</i>	1,668,355	593	(1,667,762)
<i>Fund Balance Beginning of Year</i>	19,129	19,129	0
Prior Year Encumbrances Appropriated	<u>233</u>	<u>233</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,687,717</u></u>	<u><u>\$19,955</u></u>	<u><u>(\$1,667,762)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$650,431	\$683,031	\$32,600
Intergovernmental	47,337	49,710	2,373
Other	5,034	5,286	252
<i>Total Revenues</i>	<u>702,802</u>	<u>738,027</u>	<u>35,225</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Other	10,000	0	10,000
Debt Service:			
Principal Retirement	543,385	543,384	1
Interest and Fiscal Charges	163,721	163,721	0
Total Debt Service	<u>707,106</u>	<u>707,105</u>	<u>1</u>
<i>Total Expenditures</i>	<u>717,106</u>	<u>707,105</u>	<u>10,001</u>
<i>Net Change in Fund Balance</i>	(14,304)	30,922	45,226
<i>Fund Balance Beginning of Year</i>	37,863	37,863	0
Prior Year Encumbrances Appropriated	<u>4,302</u>	<u>4,302</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,861</u></u>	<u><u>\$73,087</u></u>	<u><u>\$45,226</u></u>

Medina County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$299,034	\$240,480	(\$58,554)
Expenditures			
Debt Service:			
Principal Retirement	200,066	200,066	0
Interest and Fiscal Charges	64,791	64,788	3
<i>Total Expenditures</i>	264,857	264,854	3
<i>Net Change in Fund Balance</i>	34,177	(24,374)	(58,551)
<i>Fund Deficit Beginning of Year</i>	(99,535)	(99,535)	0
Prior Year Encumbrances Appropriated	65,358	65,358	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$58,551)	(\$58,551)

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay			
Achievement Center Construction			
Contractual Services	227,260	217,114	10,146
<i>Excess of Revenues Under Expenditures</i>	(227,260)	(217,114)	10,146
Other Financing Sources			
Transfers In	0	385,084	385,084
<i>Net Change in Fund Balance</i>	(227,260)	167,970	395,230
<i>Fund Balance Beginning of Year</i>	277,001	277,001	0
Prior Year Encumbrances Appropriated	23,500	23,500	0
<i>Fund Balance End of Year</i>	\$73,241	\$468,471	\$395,230

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$846,490	\$600,000	(\$246,490)
Interest	728	516	(212)
Other	28,569	20,250	(8,319)
<i>Total Revenues</i>	<u>875,787</u>	<u>620,766</u>	<u>(255,021)</u>
Expenditures			
Capital Outlay			
County Capital Improvements			
Contractual Services	640,114	613,979	26,135
Capital Outlay	12,620	12,504	116
Other	8,750	8,566	184
<i>Total Expenditures</i>	<u>661,484</u>	<u>635,049</u>	<u>26,435</u>
<i>Net Change in Fund Balance</i>	214,303	(14,283)	(228,586)
<i>Fund Deficit Beginning of Year</i>	(318,223)	(318,223)	0
Prior Year Encumbrances Appropriated	<u>109,222</u>	<u>109,222</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$5,302</u></u>	<u><u>(\$223,284)</u></u>	<u><u>(\$228,586)</u></u>

Medina County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 State Issue II Fund
 For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,919,110	\$1,350,406	(\$1,568,704)
Expenditures			
Capital Outlay	3,000,000	1,431,296	1,568,704
<i>Excess of Revenues Under Expenditures</i>	(80,890)	(80,890)	0
Other Financing Sources			
OPWC Loans Issued	80,890	80,890	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway ODOT Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,000,000	\$552,689	(\$1,447,311)
Expenditures			
Capital Outlay	552,689	552,689	0
<i>Net Change in Fund Balance</i>	1,447,311	0	(1,447,311)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$1,447,311</u>	<u>\$0</u>	<u>(\$1,447,311)</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Healthcare Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$11,468,260	\$11,032,739	(\$435,521)
Expenses			
Self-Insurance:			
Personal Services	91,496	91,496	0
Contractual Services	1,469,100	1,410,545	58,555
Claims	9,101,164	8,962,557	138,607
Other	91,032	78,086	12,946
Total Self-Insurance	10,752,792	10,542,684	210,108
Employee Fringe Benefits:			
Fringe Benefits	7,171	7,163	8
PERS - County Share	9,050	9,043	7
Total Employee Fringe Benefits	16,221	16,206	15
<i>Total Expenses</i>	10,769,013	10,558,890	210,123
<i>Net Change in Fund Equity</i>	699,247	473,849	(225,398)
<i>Fund Deficit Beginning of Year</i>	(543,187)	(543,187)	0
Prior Year Encumbrances Appropriated	1,414	1,414	0
<i>Fund Equity (Deficit) End of Year</i>	\$157,474	(\$67,924)	(\$225,398)

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$400,000	\$401,186	\$1,186
Expenses			
Workers' Compensation:			
Personal Services	81,000	78,240	2,760
Materials and Supplies	8,882	3,356	5,526
Contractual Services	57,629	42,018	15,611
Claims	248,000	232,629	15,371
Other	180,657	140,569	40,088
Capital Outlay	11,000	3,000	8,000
Total Workers' Compensation	587,168	499,812	87,356
Employee Fringe Benefits:			
Fringe Benefits	28,900	18,922	9,978
PERS - County Share	11,377	10,953	424
Total Employee Fringe Benefits	40,277	29,875	10,402
<i>Total Expenses</i>	627,445	529,687	97,758
<i>Net Change in Fund Equity</i>	(227,445)	(128,501)	98,944
<i>Fund Equity Beginning of Year</i>	947,243	947,243	0
Prior Year Encumbrances Appropriated	42,893	42,893	0
<i>Fund Equity End of Year</i>	\$762,691	\$861,635	\$98,944

STATISTICAL SECTION

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Statistical Section

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

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

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

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

	2014	2013	2012	2011
Governmental Activities:				
Net Investment in Capital Assets	\$51,937,761	\$52,344,708	\$51,616,330	\$50,525,639
Restricted:				
Capital Projects	0	90,565	87,588	395,602
Debt Service	3,815,126	3,697,889	3,656,020	3,218,227
Achievement Center	18,450,174	17,205,442	14,041,395	14,096,279
School Sales Tax	1,879,008	1,697,954	1,581,960	1,451,362
Public Assistance	1,462,348	1,599,905	1,468,574	1,164,619
ADAMH Board	5,326,872	5,041,596	4,692,177	4,105,626
Auto and Gas	7,015,444	7,429,257	6,795,554	6,320,565
Children Support Enforcement	0	0	69,549	240,812
County Home	764,597	936,795	1,049,643	930,043
Courthouse Security	792,117	672,029	722,452	739,863
Ditch Maintenance	6,088,884	5,700,452	5,318,459	4,941,924
Drug Enforcement	963,301	1,103,516	1,395,717	1,311,228
Real Estate Assessment	1,775,067	4,988,365	3,575,349	2,334,038
Shelter Care and Youth Services	551,317	556,257	421,435	485,482
Other Purposes	2,708,077	2,467,212	3,038,371	2,776,226
Unclaimed Monies	83,095	62,326	60,919	52,703
Unrestricted	7,307,003	7,545,676	4,439,452	4,716,262
<i>Total Governmental Activities Net Position</i>	<u>110,920,191</u>	<u>113,139,944</u>	<u>104,030,944</u>	<u>99,806,500</u>
Business Type-Activities:				
Net Investment in Capital Assets	176,421,690	174,456,514	173,421,462	169,889,909
Unrestricted	16,017,586	15,170,203	12,745,247	12,824,257
<i>Total Business-Type Activities Net Position</i>	<u>192,439,276</u>	<u>189,626,717</u>	<u>186,166,709</u>	<u>182,714,166</u>
Primary Government:				
Net Investment in Capital Assets	228,359,451	226,801,222	225,037,792	220,415,548
Restricted	51,675,427	53,249,560	47,975,162	44,564,599
Unrestricted	23,324,589	22,715,879	17,184,699	17,540,519
<i>Total Primary Government Net Position</i>	<u>\$303,359,467</u>	<u>\$302,766,661</u>	<u>\$290,197,653</u>	<u>\$282,520,666</u>

2010	2009	2008	2007	2006	2005
\$53,195,136	\$51,030,953	\$52,625,533	\$51,385,294	\$49,734,992	\$50,357,601
455,208	551,462	621,699	1,028,721	907,493	834,186
2,885,821	2,991,891	225,801	3,773,761	4,322,132	4,002,586
13,941,015	14,583,294	15,720,854	16,446,472	16,168,582	14,384,612
1,582,717	1,445,796	1,439,886	N/A	N/A	N/A
1,192,563	2,927,725	137,788	614,454	N/A	N/A
3,981,125	3,975,937	3,310,238	3,624,453	9,501,013	6,133,859
5,776,947	6,350,019	6,489,142	6,191,717	4,980,637	5,092,710
559,839	1,151,561	933,617	419,666	N/A	N/A
640,390	331,154	209,194	214,122	N/A	N/A
0	23,482	0	8,602	N/A	N/A
4,523,770	4,074,508	3,520,673	3,104,589	2,668,555	2,290,509
1,321,513	1,497,784	1,291,385	920,569	N/A	N/A
2,321,485	833,125	4,393,295	2,961,716	2,064,799	3,414,444
404,831	551,135	976,090	1,269,686	1,272,717	1,165,656
2,110,392	2,578,159	2,496,268	3,710,374	2,828,193	6,145,320
75,486	127,881	127,881	N/A	N/A	N/A
5,769,881	4,183,113	7,429,947	9,350,317	9,281,536	7,991,566
100,738,119	99,208,979	101,949,291	105,024,513	103,730,649	101,813,049
169,463,159	170,502,818	169,265,391	166,041,754	164,806,466	160,226,876
13,552,616	15,373,713	16,960,024	19,981,567	16,656,941	17,713,047
183,015,775	185,876,531	186,225,415	186,023,321	181,463,407	177,939,923
222,658,295	221,533,771	221,890,924	217,427,048	214,541,458	210,584,477
41,773,102	43,994,913	41,893,811	44,288,902	44,714,121	43,463,882
19,322,497	19,556,826	24,389,971	29,331,884	25,938,477	25,704,613
\$283,753,894	\$285,085,510	\$288,174,706	\$291,047,834	\$285,194,056	\$279,752,972

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

	2014	2013	2012	2011
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$4,865,065	\$4,743,548	\$4,923,825	\$3,320,397
Judicial	2,689,680	2,551,986	2,327,476	2,789,859
Public Safety	4,168,766	4,472,812	3,968,673	4,595,704
Public Works	1,569,902	1,857,910	3,184,827	2,248,258
Health	536,051	562,545	565,435	829,571
Human Services	1,764,018	1,867,553	1,978,327	2,761,998
Economic Developmental and Assistance - Primary Government	191,730	25,632	79,245	35,809
Economic Developmental and Assistance - External Government	77,314	90,386	68,851	80,763
Subtotal - Charges for Services	<u>15,862,526</u>	<u>16,172,372</u>	<u>17,096,659</u>	<u>16,662,359</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	930,338	930,937	1,572,200	1,182,362
Judicial	1,896,460	1,925,589	1,876,175	1,678,434
Public Safety	2,240,682	1,799,149	1,817,315	1,928,915
Public Works	8,115,232	7,719,936	7,662,866	7,638,516
Health	11,824,967	11,019,737	10,621,977	12,077,770
Human Services	9,392,717	8,665,887	8,665,279	7,511,369
Economic Developmental and Assistance - Primary Government	373,129	403,129	914,809	751,275
Subtotal - Operating Grants and Contributions	<u>34,773,525</u>	<u>32,464,364</u>	<u>33,130,621</u>	<u>32,768,641</u>
Capital Grants and Contributions:				
Public Works	<u>1,950,406</u>	<u>2,387,143</u>	<u>1,900,214</u>	<u>2,360,628</u>
<i>Total Governmental Activities Program Revenues</i>	<u>52,586,457</u>	<u>51,023,879</u>	<u>52,127,494</u>	<u>51,791,628</u>
Business-Type Activities:				
Charges for Services:				
Sewer	14,472,042	14,276,440	13,766,883	10,563,824
Water	7,617,602	7,723,358	8,251,923	7,283,208
Solid Waste	8,460,604	8,231,460	7,903,489	8,988,171
Subtotal - Charges for Services	<u>30,550,248</u>	<u>30,231,258</u>	<u>29,922,295</u>	<u>26,835,203</u>
Operating Grants and Contributions:				
Sewer	0	0	158,211	0
Solid Waste	0	0	49,042	40,735
Subtotal - Operating Grants and Contributions	<u>0</u>	<u>0</u>	<u>207,253</u>	<u>40,735</u>
Capital Grants and Contributions				
Sewer	5,717,169	4,850,267	4,838,531	5,960,251
Water	1,355,270	1,530,428	3,334,964	916,923
Subtotal - Capital Grants and Contributions	<u>7,072,439</u>	<u>6,380,695</u>	<u>8,173,495</u>	<u>6,877,174</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>37,622,687</u>	<u>36,611,953</u>	<u>38,303,043</u>	<u>33,753,112</u>
<i>Total Primary Government Program Revenues</i>	<u>\$90,209,144</u>	<u>\$87,635,832</u>	<u>\$90,430,537</u>	<u>\$85,544,740</u>

2010	2009	2008	2007	2006	2005
\$4,784,202	\$3,188,215	\$4,885,054	\$4,696,651	\$2,996,173	\$5,443,061
2,709,125	2,271,967	1,994,314	2,321,722	2,283,378	2,688,086
4,182,945	3,408,551	3,335,441	3,945,645	4,041,588	4,804,786
1,233,953	3,772,958	3,464,748	939,929	886,694	1,007,627
1,024,622	1,440,497	2,389,715	1,489,972	1,959,869	1,264,452
2,522,813	2,094,573	3,056,609	3,603,266	2,658,618	1,422,049
29,205	33,222	36,630	20,853	21,071	35,880
91,473	142,429	275,806	185,411	0	0
<u>16,578,338</u>	<u>16,352,412</u>	<u>19,438,317</u>	<u>17,203,449</u>	<u>14,847,391</u>	<u>16,665,941</u>
1,821,937	2,243,402	1,350,554	1,164,470	1,465,037	2,994,440
1,503,418	2,695,718	1,888,887	2,095,326	2,046,837	2,016,055
1,949,671	2,142,172	1,609,344	2,323,690	1,494,228	1,883,194
7,702,432	7,405,575	7,301,182	8,372,094	7,785,233	7,361,682
11,908,126	11,456,043	9,631,758	9,074,866	12,508,154	12,094,771
7,523,361	17,418,423	13,033,931	15,625,990	11,480,802	9,048,772
1,384,455	524,872	417,636	478,582	475,600	198,040
<u>33,793,400</u>	<u>43,886,205</u>	<u>35,233,292</u>	<u>39,135,018</u>	<u>37,255,891</u>	<u>35,596,954</u>
1,774,421	1,136,502	858,418	1,469,782	1,490,934	3,104,370
<u>52,146,159</u>	<u>61,375,119</u>	<u>55,530,027</u>	<u>57,808,249</u>	<u>53,594,216</u>	<u>55,367,265</u>
12,571,839	12,210,065	11,588,643	11,913,628	11,378,553	11,091,336
7,852,672	5,657,196	5,904,231	6,973,550	5,448,364	6,046,924
7,103,600	7,007,581	6,991,307	7,121,668	7,301,357	7,125,867
<u>27,528,111</u>	<u>24,874,842</u>	<u>24,484,181</u>	<u>26,008,846</u>	<u>24,128,274</u>	<u>24,264,127</u>
0	0	0	0	0	0
0	50,000	0	0	25,892	12,310
<u>0</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>25,892</u>	<u>12,310</u>
4,791,201	4,773,715	4,993,197	5,489,513	6,288,915	7,026,055
930,911	3,008,675	2,371,022	4,529,012	3,527,517	8,685,919
<u>5,722,112</u>	<u>7,782,390</u>	<u>7,364,219</u>	<u>10,018,525</u>	<u>9,816,432</u>	<u>15,711,974</u>
33,250,223	32,707,232	31,848,400	36,027,371	33,970,598	39,988,411
<u>\$85,396,382</u>	<u>\$94,082,351</u>	<u>\$87,378,427</u>	<u>\$93,835,620</u>	<u>\$87,564,814</u>	<u>\$95,355,676</u>

(continued)

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

	2014	2013	2012	2011
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$29,280,582	\$22,721,979	\$23,878,766	\$21,536,869
Judicial	11,226,697	10,504,510	10,238,925	10,701,479
Public Safety	20,403,238	19,935,172	19,035,208	20,013,796
Public Works	11,281,321	9,318,106	9,428,251	12,790,269
Health	26,153,247	23,500,070	23,903,568	25,052,824
Human Services	16,208,862	14,853,813	14,070,191	13,641,518
Economic Developmental and Assistance - Primary Government	480,672	562,966	848,556	998,437
Economic Developmental and Assistance - External Government	282,105	297,347	238,511	319,065
Interest and Fiscal Charges	193,361	221,278	242,479	272,329
<i>Total Governmental Activities Expenses</i>	<u>115,510,085</u>	<u>101,915,241</u>	<u>101,884,455</u>	<u>105,326,586</u>
Business-Type Activities:				
Sewer	18,303,839	17,704,136	18,655,862	18,270,399
Water	8,533,493	8,537,490	8,899,469	8,563,091
Solid Waste	8,288,319	7,155,181	7,369,582	7,418,894
<i>Total Business-Type Activities Expenses</i>	<u>35,125,651</u>	<u>33,396,807</u>	<u>34,924,913</u>	<u>34,252,384</u>
<i>Total Primary Government Expenses</i>	<u>150,635,736</u>	<u>135,312,048</u>	<u>136,809,368</u>	<u>139,578,970</u>
Net (Expense)/Revenue				
Governmental Activities	(62,923,628)	(50,891,362)	(49,756,961)	(53,534,958)
Business-Type Activities	2,497,036	3,215,146	3,378,130	(499,272)
<i>Total Primary Government Net Expense</i>	<u>(60,426,592)</u>	<u>(47,676,216)</u>	<u>(46,378,831)</u>	<u>(54,034,230)</u>
General Revenues, Transfers and Gain on Sale of Capital Assets				
Governmental Activities				
Taxes:				
Property Taxes Levied For:				
General Purposes	9,262,556	9,427,691	9,535,503	9,651,336
Debt Service	675,639	623,450	623,422	552,478
Achievement Center	14,989,768	15,036,104	12,428,697	11,505,321
County Home	767,968	770,424	760,346	798,861
DRETAC	423,613	404,672	461,458	431,495
Drug Enforcement	1,343,997	1,340,668	1,338,971	1,363,322
Sales Taxes Levied for:				
General Purposes	11,689,193	10,886,301	10,489,333	9,941,056
Achievement Center	13,474	12,544	11,634	11,839
School Sales Tax	11,669,906	10,868,663	10,478,018	9,919,086
Port Authority	1,922	0	0	0
Property Transfer Taxes	1,876,448	1,935,556	1,614,330	1,416,345
Grants and Entitlements not Restricted to				
Specific Programs	4,582,953	5,752,786	3,246,309	4,578,932
Unrestricted Contributions	100	0	0	0
Interest	524,188	249,996	379,767	741,064
Miscellaneous	2,882,150	2,691,507	2,613,617	1,738,311
Transfers	0	0	0	(46,107)
<i>Total Governmental Activities</i>	<u>60,703,875</u>	<u>60,000,362</u>	<u>53,981,405</u>	<u>52,603,339</u>
Business-Type Activities				
Interest	0	0	0	0
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	315,523	244,862	74,413	151,556
Transfers	0	0	0	46,107
<i>Total Business-Type Activities</i>	<u>315,523</u>	<u>244,862</u>	<u>74,413</u>	<u>197,663</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>61,019,398</u>	<u>60,245,224</u>	<u>54,055,818</u>	<u>52,801,002</u>
Change in Net Position				
Governmental Activities	(2,219,753)	9,109,000	4,224,444	(931,619)
Business-Type Activities	2,812,559	3,460,008	3,452,543	(301,609)
<i>Total Primary Government Change in Net Position</i>	<u>\$592,806</u>	<u>\$12,569,008</u>	<u>\$7,676,987</u>	<u>(\$1,233,228)</u>

2010	2009	2008	2007	2006	2005
\$22,289,964	\$26,863,243	\$14,182,373	\$14,877,629	\$15,158,112	\$17,020,345
10,578,428	10,976,773	8,581,800	9,916,760	9,403,003	9,015,891
19,949,574	20,766,755	21,997,104	22,269,795	19,695,138	19,895,514
9,294,399	10,820,372	12,611,517	9,411,419	10,630,639	12,885,187
25,195,670	26,717,333	26,373,938	25,604,433	23,384,900	20,621,062
15,988,908	21,207,981	23,418,045	23,986,084	20,429,586	18,680,097
1,432,185	753,025	584,872	635,351	592,911	368,935
347,660	681,637	534,219	844,663	418,685	818,118
306,928	438,320	483,529	592,024	711,189	759,316
105,383,716	119,225,439	108,767,397	108,138,158	100,424,163	100,064,465
20,828,421	18,539,772	17,969,039	18,133,740	16,919,163	10,481,177
9,020,627	9,665,929	8,603,404	8,050,540	8,393,574	14,377,954
7,138,700	7,366,862	7,129,812	7,359,091	7,408,960	8,297,675
36,987,748	35,572,563	33,702,255	33,543,371	32,721,697	33,156,806
142,371,464	154,798,002	142,469,652	141,681,529	133,145,860	133,221,271
(53,237,557)	(57,850,320)	(53,237,370)	(50,329,909)	(46,829,947)	(44,697,200)
(3,737,525)	(2,865,331)	(1,853,855)	2,484,000	1,248,901	6,831,605
(56,975,082)	(60,715,651)	(55,091,225)	(47,845,909)	(45,581,046)	(37,865,595)
10,793,206	9,761,212	10,172,530	10,786,094	10,928,172	9,939,217
671,082	1,441,748	996,553	1,103,531	1,364,338	1,055,966
11,304,090	11,495,383	10,612,384	11,186,442	11,098,447	10,468,290
816,177	761,689	806,357	741,164	731,813	694,283
461,973	509,224	0	0	0	0
1,446,450	1,377,487	1,397,438	1,420,319	1,253,273	1,214,090
9,318,695	9,090,247	9,652,973	9,952,476	9,557,722	9,247,660
11,367	9,173	0	0	0	0
9,358,492	8,967,815	0	0	0	0
0	0	0	0	0	0
1,413,932	1,339,442	1,580,720	823,231	926,947	2,113,203
5,369,766	6,570,155	7,018,100	4,363,731	5,318,593	4,787,343
0	0	0	0	0	0
1,402,345	1,149,958	3,113,294	5,395,844	3,912,399	2,155,344
2,399,122	2,636,475	4,811,799	5,850,941	3,655,843	3,068,137
0	0	0	0	0	144,278
54,766,697	55,110,008	50,162,148	51,623,773	48,747,547	44,887,811
375,000	1,303,888	582,842	1,524,946	814,903	543,219
0	0	0	0	0	16,850
501,769	1,212,559	1,473,107	550,968	1,459,680	1,086,350
0	0	0	0	0	(144,278)
876,769	2,516,447	2,055,949	2,075,914	2,274,583	1,502,141
55,643,466	57,626,455	52,218,097	53,699,687	51,022,130	46,389,952
1,529,140	(2,740,312)	(3,075,222)	1,293,864	1,917,600	190,611
(2,860,756)	(348,884)	202,094	4,559,914	3,523,484	8,333,746
(\$1,331,616)	(\$3,089,196)	(\$2,873,128)	\$5,853,778	\$5,441,084	\$8,524,357

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

	2014	2013	2012	2011
General Fund				
Nonspendable	\$190,444	\$132,599	\$137,065	\$145,231
Restricted	130,198	129,411	113,066	88,730
Assigned	329,517	450,385	325,330	91,494
Unassigned	6,913,621	7,544,859	6,762,811	7,055,080
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
Total General Fund	<u>7,563,780</u>	<u>8,257,254</u>	<u>7,338,272</u>	<u>7,380,535</u>
All Other Governmental Funds				
Nonspendable	468,279	379,828	506,133	560,439
Restricted	46,054,425	47,684,254	42,018,554	38,590,013
Assigned	534,747	300,501	372,907	395,602
Unassigned (Deficit)	(762,214)	(969,147)	(1,309,345)	(2,577,324)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue funds	N/A	N/A	N/A	N/A
Debt Service funds (Deficit)	N/A	N/A	N/A	N/A
Capital Projects funds	N/A	N/A	N/A	N/A
Total All Other Governmental Funds	<u>46,295,237</u>	<u>47,395,436</u>	<u>41,588,249</u>	<u>36,968,730</u>
Total Governmental Funds	<u>\$53,859,017</u>	<u>\$55,652,690</u>	<u>\$48,926,521</u>	<u>\$44,349,265</u>

Note: During 2011, the County implemented GASB 54.

2010	2009	2008	2007	2006	2005
\$82,411	N/A	N/A	N/A	N/A	N/A
82,954	N/A	N/A	N/A	N/A	N/A
90,020	N/A	N/A	N/A	N/A	N/A
7,941,659	N/A	N/A	N/A	N/A	N/A
N/A	\$676,904	\$326,735	\$654,748	\$1,044,077	\$683,319
N/A	6,498,724	8,796,328	12,172,698	12,891,533	11,882,337
8,197,044	7,175,628	9,123,063	12,827,446	13,935,610	12,565,656
584,258	N/A	N/A	N/A	N/A	N/A
34,563,506	N/A	N/A	N/A	N/A	N/A
139,908	N/A	N/A	N/A	N/A	N/A
941,126	N/A	N/A	N/A	N/A	N/A
N/A	1,534,811	1,954,618	1,786,384	2,307,721	2,186,835
N/A	32,653,687	36,307,156	34,679,323	30,389,724	28,321,593
N/A	(141,744)	146,988	515,801	815,977	1,343,977
N/A	367,907	346,621	892,736	634,208	693,913
36,228,798	34,414,661	38,755,383	37,874,244	34,147,630	32,546,318
\$44,425,842	\$41,590,289	\$47,878,446	\$50,701,690	\$48,083,240	\$45,111,974

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

	2014	2013	2012	2011
Revenues				
Property Taxes	\$28,003,392	\$27,864,014	\$24,621,869	\$24,837,399
Sales Taxes	23,374,495	21,767,508	20,978,985	19,871,981
Property Transfer Taxes	1,876,448	1,935,556	1,614,330	1,416,345
Charges for Services	14,504,196	14,881,065	15,352,936	14,121,707
Licenses and Permits	8,950	6,516	6,057	904
Fines and Forfeitures	600,058	531,661	487,268	724,864
Intergovernmental	40,683,547	39,920,060	39,613,270	39,570,798
Special Assessments	724,542	973,069	940,211	1,113,220
Interest	524,188	249,996	379,767	741,064
Rentals	175,793	174,220	203,876	200,283
Donations	234,764	210,949	203,953	267,741
Other	2,882,150	2,691,507	2,613,617	1,720,700
<i>Total Revenues</i>	<u>113,592,523</u>	<u>111,206,121</u>	<u>107,016,139</u>	<u>104,587,006</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	28,461,033	22,131,746	22,545,523	21,631,013
Judicial	11,205,734	10,802,232	10,488,542	10,241,170
Public Safety	20,219,878	19,838,481	18,606,683	19,823,252
Public Works	9,861,052	7,990,560	8,455,132	8,052,821
Health	25,740,292	23,288,658	23,387,209	24,737,735
Human Services	15,615,537	14,843,524	13,679,537	13,511,589
Economic Development and Assistance	480,672	562,966	845,603	998,437
Capital Outlay	2,687,712	3,567,340	3,518,525	5,406,273
Intergovernmental	282,105	297,347	238,511	319,065
Debt service:				
Principal Retirement	728,915	927,942	1,975,759	793,561
Interest and Fiscal Charges	199,018	229,156	305,101	274,625
Bond Issuance Cost	0	0	0	0
<i>Total Expenditures</i>	<u>115,481,948</u>	<u>104,479,952</u>	<u>104,046,125</u>	<u>105,789,541</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,889,425)</u>	<u>6,726,169</u>	<u>2,970,014</u>	<u>(1,202,535)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	14,862	0	37,411	0
Loans Issued	80,890	0	0	22,065
General Obligation Notes Issued	0	0	0	1,150,000
General Obligation Bonds Issued	0	0	1,499,918	0
Premium on General Obligation Bonds Issued	0	0	53,352	0
Refunding Bonds Issued	0	0	460,000	0
Premium on Refunding Bonds	0	0	9,181	0
Repayment to Refunded Bond Escrow Agent	0	0	(452,620)	0
Transfers In	2,338,008	2,058,579	1,802,626	1,706,483
Transfers Out	(2,338,008)	(2,058,579)	(1,802,626)	(1,752,590)
<i>Total Other Financing Sources (Uses)</i>	<u>95,752</u>	<u>0</u>	<u>1,607,242</u>	<u>1,125,958</u>
<i>Net Change in Fund Balances</i>	<u>(\$1,793,673)</u>	<u>\$6,726,169</u>	<u>\$4,577,256</u>	<u>(\$76,577)</u>
Debt Service as a Percentage of Noncapital Expenditures	0.8%	1.1%	2.3%	1.0%

2010	2009	2008	2007	2006	2005
\$25,420,131	\$24,756,336	\$24,238,657	\$25,215,487	\$25,316,392	\$23,167,578
18,688,554	18,067,235	11,092,859	9,952,476	9,557,722	9,247,660
1,413,932	1,339,442	1,580,720	823,231	926,947	2,113,203
14,745,023	11,871,489	15,624,183	15,406,823	13,369,036	15,149,458
14,587	44,803	7,886	5,965	19,018	124,610
703,778	730,045	778,235	821,902	673,409	646,182
44,395,876	46,991,976	42,385,418	47,301,110	45,362,701	40,352,013
755,882	739,515	3,308,693	877,193	974,326	949,385
1,402,345	1,149,958	3,113,294	5,395,844	3,912,399	2,155,344
258,837	263,204	344,988	377,782	358,907	364,750
179,073	199,653	218,528	192,697	250,063	175,084
2,380,448	2,636,475	4,811,799	5,850,941	3,655,843	3,068,137
<u>110,358,466</u>	<u>108,790,131</u>	<u>107,505,260</u>	<u>112,221,451</u>	<u>104,376,763</u>	<u>97,513,404</u>
21,834,199	25,793,579	13,800,498	15,110,565	14,629,399	15,349,989
10,402,260	10,407,761	8,758,616	9,820,561	9,356,069	8,780,945
20,055,425	19,862,506	21,871,908	21,253,841	19,461,404	18,086,388
9,010,148	8,380,943	11,094,849	8,197,916	8,262,713	8,676,907
25,032,578	25,423,067	26,205,108	25,212,522	23,059,844	19,269,125
15,936,779	20,523,361	23,032,296	24,017,798	20,189,682	18,155,207
1,432,185	753,025	584,872	635,354	592,911	368,935
1,933,073	2,353,899	1,686,371	1,729,362	2,028,664	3,852,346
347,660	681,637	847,130	844,663	418,685	818,118
959,116	1,920,601	1,992,578	2,209,568	2,715,932	2,334,055
311,949	381,136	491,111	592,584	721,008	770,635
0	116,035	0	0	0	0
<u>107,255,372</u>	<u>116,597,550</u>	<u>110,365,337</u>	<u>109,624,734</u>	<u>101,436,311</u>	<u>96,462,650</u>
<u>3,103,094</u>	<u>(7,807,419)</u>	<u>(2,860,077)</u>	<u>2,596,717</u>	<u>2,940,452</u>	<u>1,050,754</u>
30,163	303,227	36,833	21,733	30,814	55,911
0	0	0	0	0	0
0	0	0	0	0	0
0	4,865,000	0	0	0	0
0	53,505	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	(3,702,470)	0	0	0	0
2,134,524	968,173	3,121,574	2,743,940	3,099,730	3,407,147
<u>(2,134,524)</u>	<u>(968,173)</u>	<u>(3,121,574)</u>	<u>(2,743,940)</u>	<u>(3,099,730)</u>	<u>(3,262,869)</u>
<u>30,163</u>	<u>1,519,262</u>	<u>36,833</u>	<u>21,733</u>	<u>30,814</u>	<u>200,189</u>
<u>\$3,133,257</u>	<u>(\$6,288,157)</u>	<u>(\$2,823,244)</u>	<u>\$2,618,450</u>	<u>\$2,971,266</u>	<u>\$1,250,943</u>
1.2%	2.1%	2.3%	2.6%	3.5%	3.3%

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

	2014	2013	2012	2011
Unvoted Millage				
Operating	\$2.410000	\$2.420000	\$2.440000	\$2.430000
Bond	0.090000	0.080000	0.060000	0.070000
Voted Millage - by levy				
2000 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.807229	0.776301	0.775656	0.776421
Commercial/Industrial and Public Utility Real	0.764545	0.740169	0.718636	0.700984
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	1.120000	1.119826	1.118895	1.120000
Commercial/Industrial and Public Utility Real	1.120000	1.120000	1.120000	1.120000
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
2012 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	1.900000	1.900000	0.946880	0.947813
Commercial/Industrial and Public Utility Real	1.900000	1.900000	0.990912	0.966573
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Mental Health Recovery Bond - Continuing				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
2007 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.350000	0.342930	0.342645	0.342983
Commercial/Industrial and Public Utility Real	0.350000	0.348651	0.338508	0.330193
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.200000	0.197425	0.197261	0.197456
Commercial/Industrial and Public Utility Real	0.200000	0.200000	0.195381	0.190582
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$4.377229	\$4.336482	\$3.381337	\$3.384673
Commercial/Industrial and Public Utility Real	4.334545	4.308820	3.363437	3.308332
General Business and Public Utility Personal	4.570000	4.570000	4.570000	4.570000
Total Millage by type of Property				
Residential/Agricultural Real	\$6.877229	\$6.836482	\$5.881337	\$5.884673
Commercial/Industrial and Public Utility Real	6.834545	6.808820	5.863437	5.808332
General Business and Public Utility Personal	7.070000	7.070000	7.070000	7.070000
Total Weighted Average Tax Rate				
	\$6.870000	\$6.840000	\$5.900000	\$5.900000

2010	2009	2008	2007	2006	2005
\$2.420000	\$2.320000	\$2.350000	\$2.330000	\$2.330000	\$2.360000
0.080000	0.180000	0.150000	0.170000	0.170000	0.140000
0.714728	0.712981	0.714931	0.786422	0.792304	0.794391
0.692810	0.691009	0.688256	0.735621	0.743031	0.736170
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.800495	0.798538	0.800722	0.880793	0.887380	0.889718
0.775947	0.773930	0.770646	0.823896	0.832195	0.824510
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
0.872500	0.870369	0.872749	0.960022	0.967203	0.969750
0.955301	0.952817	0.949021	1.014332	1.024550	1.015090
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.000000	0.000000	0.000000	0.090000	0.100000
0.000000	0.000000	0.000000	0.000000	0.090000	0.100000
0.000000	0.000000	0.000000	0.000000	0.090000	0.100000
0.315730	0.314959	0.315820	0.347402	0.316922	0.317756
0.326343	0.325494	0.324198	0.346509	0.299316	0.296553
0.350000	0.350000	0.350000	0.350000	0.400000	0.400000
0.181766	0.181322	0.181818	0.182423	0.183787	0.184271
0.188360	0.187870	0.187122	0.189462	0.191370	0.189603
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
\$2.885219	\$2.878169	\$2.886040	\$3.157062	\$3.237596	\$3.255886
2.938761	2.931120	2.919243	3.109820	3.180462	3.161926
4.570000	4.570000	4.570000	4.570000	4.710000	4.720000
\$5.385219	\$5.378169	\$5.386040	\$5.657062	\$5.737596	\$5.755886
5.438761	5.431120	5.419243	5.609820	5.680462	5.661926
7.070000	7.070000	7.070000	7.070000	7.210000	7.220000
\$5.430000	\$5.420000	\$5.420000	\$5.700000	\$5.810000	\$5.850000

(continued)

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

	2014	2013	2012	2011
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$2.600000	\$2.600000	\$2.600000	\$2.600000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	2.600000	2.600000
General Business and Public Utility Personal	2.600000	2.600000	2.600000	2.600000
Medina				
Residential/Agricultural Real	5.173712	5.087969	5.085833	5.085171
Commercial/Industrial and Public Utility Real	4.951184	4.872006	4.842476	4.813400
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.400000
Rittman				
Residential/Agricultural Real	5.994056	5.488292	5.485440	5.344222
Commercial/Industrial and Public Utility Real	6.172261	5.704162	5.635627	5.546011
General Business and Public Utility Personal	6.300000	5.800000	5.800000	5.800000
Wadsworth				
Residential/Agricultural Real	5.647155	5.572683	5.570363	5.571108
Commercial/Industrial and Public Utility Real	5.494751	5.469376	5.403694	5.353141
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Villages				
Chippewa Lake				
Residential/Agricultural Real	10.100000	9.335450	9.329258	9.326480
Commercial/Industrial and Public Utility Real	10.100000	9.778017	9.778238	8.959160
General Business and Public Utility Personal	10.100000	10.100000	10.100000	10.100000
Creston				
Residential/Agricultural Real	6.552475	6.556865	6.557155	6.313635
Commercial/Industrial and Public Utility Real	8.107970	8.085740	8.047445	8.038585
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
Gloria Glens				
Residential/Agricultural Real	12.049087	11.832702	11.687561	11.824018
Commercial/Industrial and Public Utility Real	23.100000	23.100000	23.100000	23.100000
General Business and Public Utility Personal	23.100000	23.100000	23.100000	23.100000
Lodi				
Residential/Agricultural Real	15.700000	15.508770	10.490445	10.487065
Commercial/Industrial and Public Utility Real	15.700000	15.700000	10.695120	10.619780
General Business and Public Utility Personal	15.700000	15.700000	10.700000	10.700000
Seville				
Residential/Agricultural Real	4.413138	4.351084	4.326466	4.323770
Commercial/Industrial and Public Utility Real	4.265190	4.230730	4.221756	4.223332
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	10.949156	10.917140	10.912892	10.910220
Commercial/Industrial and Public Utility Real	11.195816	10.933614	10.933614	10.933614
General Business and Public Utility Personal	11.900000	11.900000	11.900000	11.900000
Westfield Center				
Residential/Agricultural Real	2.600000	2.600000	2.600000	2.600000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	2.600000	2.600000
General Business and Public Utility Personal	2.600000	2.600000	2.600000	2.600000

2010	2009	2008	2007	2006	2005
\$2.600000	\$3.200000	\$3.250000	\$3.250000	\$3.350000	\$3.350000
2.600000	3.200000	3.250000	3.250000	3.350000	3.350000
2.600000	3.200000	3.250000	3.250000	3.350000	3.350000
4.934865	4.929271	4.929068	5.056186	5.206620	5.308539
4.825569	4.814706	4.819563	4.951608	5.094469	5.188104
5.450000	5.450000	5.450000	5.450000	5.600000	5.700000
5.215421	5.211640	5.314318	5.321502	5.327460	5.401219
5.800000	5.604031	5.625965	5.625177	5.612308	5.896482
5.800000	5.800000	5.800000	5.800000	5.800000	6.200000
5.244999	5.233319	5.248301	5.012010	5.035385	5.058484
5.339327	5.354087	5.342735	4.806931	4.949089	4.975061
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
7.618400	7.606214	7.594862	8.097698	8.109200	8.117048
7.158752	7.158752	7.858988	8.088452	8.088452	8.088452
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
6.304975	6.303125	6.563135	6.608060	6.608060	6.933345
7.993010	7.993010	7.850020	7.870810	7.870810	7.870810
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
11.460637	11.397335	11.384017	9.696712	9.704977	9.671229
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
10.113696	10.083732	10.053792	10.416715	8.704753	8.696679
10.504147	10.529285	10.469366	10.506457	8.979496	9.103934
10.700000	10.700000	10.700000	10.700000	10.700000	10.700000
4.128554	4.119012	4.115779	4.296194	4.361514	4.350932
4.203258	4.221552	4.247284	4.309712	4.254014	4.262776
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
10.581880	10.571508	10.574028	6.394984	6.394392	6.387260
10.377336	10.377336	10.377575	6.604244	6.517480	6.515156
11.900000	11.900000	11.900000	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

	2014	2013	2012	2011
Townships				
Brunswick Hills				
Residential/Agricultural Real	\$11.037496	\$10.807988	\$10.801361	\$10.806654
Commercial/Industrial and Public Utility Real	11.255250	11.027918	10.966637	10.661062
General Business and Public Utility Personal	11.850000	11.850000	11.850000	11.850000
Canaan/Creston				
Residential/Agricultural Real	3.541861	3.543553	3.540762	0.000000
Commercial/Industrial and Public Utility Real	3.449608	3.432496	3.401451	0.000000
General Business and Public Utility Personal	5.200000	5.200000	5.200000	0.000000
Chatham				
Residential/Agricultural Real	6.990349	7.056459	7.060950	7.093761
Commercial/Industrial and Public Utility Real	6.861857	6.963565	6.963565	6.881296
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
Granger				
Residential/Agricultural Real	5.546788	5.500034	5.496994	5.505682
Commercial/Industrial and Public Utility Real	5.527948	5.600000	5.383504	5.292248
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Guilford				
Residential/Agricultural Real	7.876778	7.778803	7.765170	7.766308
Commercial/Industrial and Public Utility Real	7.762159	7.545386	7.507003	7.513272
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
Guilford/Rittman				
Residential/Agricultural Real	0.000000	0.500000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.000000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.000000	0.500000	0.500000	0.500000
Guilford/Seville				
Residential/Agricultural Real	5.214615	5.126152	5.111054	5.111503
Commercial/Industrial and Public Utility Real	5.159968	5.008861	4.978959	4.984000
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	4.495364	4.549321	4.552640	4.557410
Commercial/Industrial and Public Utility Real	4.980490	4.899055	4.678953	4.673646
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Harrisville/Lodi				
Residential/Agricultural Real	0.969628	0.980487	0.980852	0.982238
Commercial/Industrial and Public Utility Real	1.182895	1.154020	1.072974	1.067692
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
Hinckley				
Residential/Agricultural Real	7.899708	7.802371	7.802833	7.812197
Commercial/Industrial and Public Utility Real	10.221991	9.927080	9.459302	9.044577
General Business and Public Utility Personal	13.050000	13.050000	13.050000	13.050000
Homer				
Residential/Agricultural Real	6.888367	7.242776	7.239168	7.293090
Commercial/Industrial and Public Utility Real	7.834814	7.810337	7.810337	7.848167
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Lafayette				
Residential/Agricultural Real	8.556853	8.462241	8.330442	8.336013
Commercial/Industrial and Public Utility Real	8.900000	8.758929	8.206027	8.171068
General Business and Public Utility Personal	8.900000	8.900000	8.800000	8.800000

2010	2009	2008	2007	2006	2005
\$10.357291	\$10.358964	\$9.301618	\$10.088993	\$10.218462	\$10.392410
10.620075	10.618268	9.394069	10.177582	10.234948	10.517423
11.850000	11.850000	11.850000	11.850000	11.850000	11.850000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7.090779	5.996622	4.998074	5.200032	5.197139	5.193708
6.910423	5.561173	4.700422	4.854622	4.854622	4.854622
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
5.315882	5.320886	5.322664	5.599018	4.600000	3.764307
5.260912	5.222818	4.839880	5.333812	4.600000	3.634397
5.600000	5.600000	5.600000	5.600000	4.600000	4.100000
7.440419	7.422529	7.417423	7.776310	7.296529	7.026554
7.477906	7.482445	7.536208	7.799765	6.972569	6.657843
8.150000	8.150000	8.150000	8.150000	8.150000	8.150000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
4.815974	4.799918	4.795467	5.091314	4.611523	4.352694
4.945021	4.964344	5.017915	5.210675	4.383479	4.074435
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000
4.454964	4.451437	4.448147	4.600015	4.602680	4.600938
4.668675	4.665098	4.662692	4.598510	4.602591	4.650313
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
0.939646	0.937814	0.936056	0.992624	0.993412	0.992606
1.060989	1.060602	1.057934	1.038216	1.039964	1.059739
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
7.443551	7.441158	7.450469	8.014376	8.076046	8.067912
8.992190	8.968886	9.008432	8.476222	8.508026	8.073411
13.050000	13.050000	13.050000	13.050000	13.050000	13.050000
7.281463	7.280914	7.296402	5.819665	5.820192	5.820617
7.848167	7.848167	7.848167	6.116290	6.116290	6.116290
7.900000	7.900000	7.900000	6.400000	6.400000	6.400000
7.856935	7.848082	7.838446	8.710800	8.780093	8.885133
7.946613	8.183329	8.231354	8.673906	8.673906	8.675541
8.800000	8.800000	8.800000	10.500000	10.500000	10.500000

(continued)

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

	2014	2013	2012	2011
Lafayette/Chippewa Lake Village				
Residential/Agricultural Real	\$3.556863	\$3.462241	\$3.460004	\$3.462958
Commercial/Industrial and Public Utility Real	3.900000	3.758929	3.509890	3.474186
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
Litchfield				
Residential/Agricultural Real	8.378695	7.339981	7.342431	7.349521
Commercial/Industrial and Public Utility Real	8.282120	7.541471	7.197587	7.251960
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.390600	5.378914	5.379529	5.380236
Commercial/Industrial and Public Utility Real	5.575064	5.531299	5.347422	5.267680
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Medina				
Residential/Agricultural Real	8.538680	8.418508	8.412793	6.202950
Commercial/Industrial and Public Utility Real	8.600000	8.600000	8.600000	6.220599
General Business and Public Utility Personal	8.600000	8.600000	8.600000	6.600000
Montville				
Residential/Agricultural Real	8.842692	8.745453	8.725040	8.728132
Commercial/Industrial and Public Utility Real	8.697869	8.799197	8.525291	8.318336
General Business and Public Utility Personal	10.950000	10.950000	10.950000	10.950000
Sharon				
Residential/Agricultural Real	7.394804	7.051533	7.053109	6.987636
Commercial/Industrial and Public Utility Real	7.400000	6.931454	6.903290	6.679525
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Spencer				
Residential/Agricultural Real	5.462272	5.449344	5.447632	5.451856
Commercial/Industrial and Public Utility Real	5.409232	5.420868	5.422334	5.422334
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.962272	1.949344	1.947632	1.951856
Commercial/Industrial and Public Utility Real	1.909232	1.920868	1.922334	1.922334
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	3.292918	3.282690	3.281442	3.284154
Commercial/Industrial and Public Utility Real	4.329528	4.326418	4.313988	3.719268
General Business and Public Utility Personal	4.400000	4.400000	4.400000	4.400000
Westfield				
Residential/Agricultural Real	3.000000	3.000000	4.051443	4.053456
Commercial/Industrial and Public Utility Real	3.000000	3.000000	4.105378	4.105450
General Business and Public Utility Personal	3.000000	3.000000	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

2010	2009	2008	2007	2006	2005
\$3.195278	\$3.190102	\$3.184519	\$3.512186	\$3.548239	\$3.602465
3.338803	3.473910	3.515651	3.775302	3.775302	3.776243
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
7.033212	7.027539	7.025360	7.494826	7.501521	7.506348
7.364055	7.364055	7.372728	7.592249	7.658464	7.849297
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.293354	5.291180	5.313639	5.451294	5.097181	4.949641
5.277766	5.275643	5.275643	5.566764	5.227116	5.015901
6.200000	6.200000	6.200000	6.200000	6.200000	5.700000
5.925984	5.909686	5.910032	5.216260	5.246827	5.255789
6.149305	6.152677	6.150155	5.233007	5.259360	5.257680
6.600000	6.600000	6.600000	5.600000	5.600000	5.600000
8.218467	8.176152	7.515787	8.010667	7.533614	5.917558
8.364741	8.312460	7.259041	7.908677	7.984386	6.060798
10.950000	10.950000	10.950000	10.950000	10.950000	9.950000
6.248379	6.244628	6.254599	6.695655	6.432674	6.425671
5.616236	5.606535	6.957008	6.178666	5.779736	5.927316
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.403478	5.400694	5.401922	5.505186	5.515470	5.515066
5.340400	5.340400	5.341778	5.437342	5.407054	5.406234
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
1.903478	1.900694	1.901922	2.005186	2.015470	2.015066
1.840400	1.840400	1.841778	1.937342	1.907054	1.906234
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
3.192578	3.190926	3.189134	3.287922	3.298360	3.300238
3.719538	3.719538	3.699258	3.654818	3.651246	3.658142
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
3.977865	3.975319	3.972841	4.086679	4.087332	4.086147
4.080606	4.087288	4.084566	4.188768	4.201567	4.205827
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

	2014	2013	2012	2011
York				
Residential/Agricultural Real	\$6.099692	\$6.055019	\$6.062258	\$6.074552
Commercial/Industrial and Public Utility Real	6.186446	6.200000	5.894927	5.894030
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Special Districts				
General Health District				
Residential/Agricultural Real	0.637563	0.623437	0.622918	0.623533
Commercial/Industrial and Public Utility Real	0.661123	0.648530	0.637637	0.628606
General Business and Public Utility Personal	0.970000	0.970000	0.970000	0.970000
County Library				
Residential/Agricultural Real	1.850000	2.031483	2.030631	2.031857
Commercial/Industrial and Public Utility Real	1.850000	2.046417	2.011748	1.985385
General Business and Public Utility Personal	1.850000	2.050000	2.050000	2.050000
Medina County Park District				
Residential/Agricultural Real	0.750000	0.736587	0.735921	0.736599
Commercial/Industrial and Public Utility Real	0.750000	0.743479	0.722397	0.705180
General Business and Public Utility Personal	0.750000	0.750000	0.750000	0.750000
Ella Everhard Library				
Residential/Agricultural Real	2.713246	2.604618	1.601818	1.603204
Commercial/Industrial and Public Utility Real	2.664827	2.628942	1.596033	1.529549
General Business and Public Utility Personal	2.750000	2.750000	1.750000	1.750000
Spencer Fire District				
Residential/Agricultural Real	2.691583	2.669311	2.666360	2.673637
Commercial/Industrial and Public Utility Real	2.951153	2.973907	2.976772	2.976772
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	4.124297	3.815633	3.818972	3.807297
Commercial/Industrial and Public Utility Real	4.163119	3.708014	3.703633	3.885239
General Business and Public Utility Personal	4.300000	4.300000	4.300000	4.300000
Westfield Fire and Rescue				
Residential/Agricultural Real	2.409010	3.818972	0.000000	0.000000
Commercial/Industrial and Public Utility Real	2.500000	3.703633	0.000000	0.000000
General Business and Public Utility Personal	2.500000	4.300000	0.000000	0.000000
Cleveland Metro Parks				
Residential/Agricultural Real	2.750000	1.850000	1.818768	1.810574
Commercial/Industrial and Public Utility Real	2.704560	1.791705	1.735404	1.724270
General Business and Public Utility Personal	2.750000	1.850000	1.850000	1.850000
Wayne County Library				
Residential/Agricultural Real	1.211988	1.211569	1.210821	1.185556
Commercial/Industrial and Public Utility Real	1.250000	1.250000	1.237400	1.201247
General Business and Public Utility Personal	1.250000	1.250000	1.250000	1.250000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.244699	2.169418	2.167141	2.164908
Commercial/Industrial and Public Utility Real	2.225168	2.148279	2.088405	2.042803
General Business and Public Utility Personal	3.050000	3.050000	3.050000	3.050000
Wayne				
Residential/Agricultural Real	2.774208	2.778901	2.776615	2.701913
Commercial/Industrial and Public Utility Real	3.177905	3.168609	3.085972	2.941108
General Business and Public Utility Personal	4.850000	4.850000	4.850000	4.850000

2010	2009	2008	2007	2006	2005
\$5.817431	\$5.833766	\$5.875493	\$5.888657	\$5.990726	\$6.009173
5.806925	5.752412	5.815796	5.770373	6.781803	5.781803
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
0.595442	0.538541	0.540014	0.594014	0.598456	0.600032
0.624425	0.569864	0.555794	0.594044	0.600028	0.594488
0.970000	1.000000	1.000000	1.000000	1.000000	1.000000
1.937792	2.135245	2.138768	1.634846	1.639729	1.641092
1.969636	2.165117	2.160495	1.666052	1.667721	1.658547
2.050000	2.250000	2.250000	2.250000	2.250000	2.250000
0.677526	0.675766	0.677658	0.744646	0.378961	0.380077
0.696899	0.695103	0.692177	0.742426	0.365362	0.362582
0.750000	0.750000	0.750000	0.750000	0.500000	0.500000
1.444149	1.438853	1.439576	1.604466	1.614543	1.623898
1.523382	1.530481	1.526350	1.586455	1.672193	1.688424
1.750000	1.750000	1.750000	1.750000	1.750000	1.750000
2.590286	2.585489	2.587605	2.765515	2.783235	2.782535
2.816560	2.816560	2.819334	3.006119	2.946893	2.945289
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.815397	3.819438	4.020174	3.611536	3.613982	3.870780
3.855663	3.843593	4.300000	4.112495	4.112495	4.045448
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
1.806839	2.121870	1.669978	1.671514	1.846449	1.845703
1.724934	2.166886	1.712737	1.718742	1.850000	1.839668
1.850000	1.850000	1.850000	1.850000	1.850000	1.850000
1.186118	1.186025	0.994298	0.993829	0.994250	0.805001
1.221239	1.186192	1.092878	1.085504	1.081017	0.872974
1.250000	1.250000	1.250000	1.250000	1.250000	1.000000
2.004756	2.000001	2.000001	2.000001	2.000001	2.000002
2.015815	2.008144	1.999900	2.021396	2.027402	2.028120
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
2.703241	2.703008	2.749103	2.000002	2.000002	2.000002
2.994576	2.892083	3.078411	2.310632	2.298979	2.397347
4.850000	4.850000	4.850000	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

	2014	2013	2012	2011
Out-of-County School Districts				
Norwayne LSD				
Residential/Agricultural Real	\$27.495224	\$27.508533	\$27.495733	\$27.838435
Commercial/Industrial and Public Utility Real	30.273063	30.528010	28.383033	28.220414
General Business and Public Utility Personal	35.350000	35.350000	35.350000	35.700000
Rittman Exempted Village SD				
Residential/Agricultural Real	38.032869	37.986763	37.965367	36.501611
Commercial/Industrial and Public Utility Real	56.242132	56.619339	55.534060	52.326052
General Business and Public Utility Personal	63.350000	63.350000	63.350000	63.200000
Schools				
Black River Local School District				
Residential/Agricultural Real	30.788719	23.427586	23.289964	22.726798
Commercial/Industrial and Public Utility Real	31.272478	23.715195	23.355861	23.013571
General Business and Public Utility Personal	53.600000	46.000000	46.000000	46.000000
Brunswick City School District				
Residential/Agricultural Real	42.063784	39.764891	39.762944	40.259772
Commercial/Industrial and Public Utility Real	40.759234	39.193430	38.989653	39.207724
General Business and Public Utility Personal	69.120000	68.020000	68.020000	68.520000
Buckeye Local School District				
Residential/Agricultural Real	34.383326	33.763515	25.877619	25.907435
Commercial/Industrial and Public Utility Real	36.911536	36.445443	27.004328	26.480268
General Business and Public Utility Personal	67.900000	67.600000	59.700000	59.700000
Cloverleaf Local School District				
Residential/Agricultural Real	29.248752	29.098742	29.081847	29.121676
Commercial/Industrial and Public Utility Real	30.442716	28.802548	28.592714	28.525650
General Business and Public Utility Personal	55.500000	55.400000	55.400000	55.400000
Highland Local School District				
Residential/Agricultural Real	35.386832	36.588019	36.595045	29.728630
Commercial/Industrial and Public Utility Real	32.619952	33.639923	32.653179	25.021686
General Business and Public Utility Personal	75.300000	76.800000	76.800000	69.900000
Medina City School District				
Residential/Agricultural Real	48.839573	42.106354	42.047754	42.354753
Commercial/Industrial and Public Utility Real	51.999378	45.464973	44.513045	44.120218
General Business and Public Utility Personal	93.330000	87.830000	87.830000	89.830000
Wadsworth City School District				
Residential/Agricultural Real	44.027912	42.048792	42.006399	36.129484
Commercial/Industrial and Public Utility Real	46.817889	45.754917	45.238615	38.295596
General Business and Public Utility Personal	79.000000	78.500000	78.500000	72.600000

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

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

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

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

Source: Medina County Auditor

2010	2009	2008	2007	2006	2005
\$27.869714	\$27.847860	\$28.232553	\$28.135766	\$22.936071	\$22.985237
27.965188	27.978156	29.118696	28.225390	23.036495	23.063693
35.700000	35.700000	36.000000	35.900000	30.700000	30.700000
36.445798	36.419430	36.819700	36.529270	27.304939	32.698401
59.624846	54.874030	55.505476	55.191542	45.760541	51.579092
63.200000	63.200000	63.350000	63.050000	53.800000	60.300000
22.576049	23.400017	23.400007	23.551943	23.945629	25.425060
22.594459	23.552659	23.400029	26.897219	27.604449	28.881843
46.000000	46.900000	46.900000	55.830000	55.830000	56.830000
38.178305	39.250032	39.250024	39.906323	35.008619	36.709456
38.353148	39.333751	39.250028	40.351360	35.169796	36.678052
67.820000	68.920000	68.920000	70.370000	65.470000	67.170000
24.700016	24.700036	24.700010	24.700029	24.802810	25.864779
26.465082	26.399563	26.661699	27.912677	28.036694	28.951101
59.700000	59.700000	59.700000	59.700000	59.700000	60.700000
27.568878	27.523510	27.807213	27.992806	29.566992	22.963435
27.996373	28.188988	28.635404	29.317681	33.483559	27.014311
55.100000	55.100000	55.400000	55.400000	61.300000	55.800000
28.498602	29.151646	29.272809	31.418431	31.667105	32.406460
24.922650	25.516222	25.057953	26.343609	28.467317	28.040974
69.900000	70.550000	70.550000	70.550000	70.550000	71.320000
40.051816	40.248194	40.816610	43.339788	43.589730	36.398567
44.234245	44.380547	44.692818	47.623289	47.483362	39.682739
90.630000	90.980000	91.460000	91.480000	91.480000	84.080000
31.563752	31.691628	28.801447	31.728218	31.869675	32.751023
35.798772	36.110159	33.102747	35.164292	36.567474	37.583103
70.200000	70.400000	67.500000	71.500000	71.500000	72.250000

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

Collection Year	Real Property			Tangible Personal Property		Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility		General Business	
	Residential/Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2014	\$3,605,916,780	\$715,621,280	\$12,347,251,600	\$105,701,610	\$120,115,466	\$0	\$0
2013	3,723,990,570	736,871,530	12,745,320,286	99,869,580	113,488,159	0	0
2012	3,704,517,210	748,401,850	12,722,625,886	93,958,960	106,771,545	0	0
2011	3,670,351,550	747,843,440	12,623,414,257	91,176,320	103,609,455	0	0
2010	3,961,423,520	735,762,290	13,420,530,886	89,068,810	101,214,557	0	0
2009	3,928,678,920	706,077,670	13,242,161,686	83,953,130	95,401,284	3,660,110	29,280,880
2008	3,867,182,430	706,404,310	13,067,390,686	82,331,600	93,558,636	7,522,140	60,177,120
2007	3,452,753,890	681,670,120	11,812,640,029	102,264,740	116,209,932	85,383,363	683,066,904
2006	3,355,993,150	661,351,830	11,478,128,514	103,947,740	118,122,432	135,681,115	723,632,613
2005	3,252,858,090	615,828,540	11,053,390,371	111,663,540	126,890,386	205,454,251	893,279,352

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006.

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

Source: Medina County, Ohio; County Auditor

Assessed Value	Total Estimated Actual Value	Ratio	Total Tax Rate (mills)	Weighted Average Tax Rate (per \$1,000 of Assessed Value)
\$4,427,239,670	\$12,467,367,066	35.51%	\$7.07	\$6.87
4,560,731,680	12,858,808,445	35.47	7.07	6.84
4,546,878,020	12,829,397,431	35.44	7.07	5.90
4,509,371,310	12,727,023,712	35.43	7.07	5.90
4,786,254,620	13,521,745,443	35.40	7.07	5.43
4,722,369,830	13,366,843,850	35.33	7.07	5.42
4,663,440,480	13,221,126,442	35.27	7.07	5.42
4,322,072,113	12,611,916,864	34.27	7.07	5.70
4,256,973,835	12,319,883,559	34.55	7.21	5.81
4,185,804,421	12,073,560,109	34.67	7.22	5.85

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

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

Source: Medina County Auditor

Note: We are aware of the requirement to report delinquent tax collections by levy year rather than by collection year. However, the County's current computer system tracks levy amounts by current levy and delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. We are looking at options to improve the presentation.

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

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

Medina County, Ohio

Principal Taxpayers

2014 and 2007

Taxpayer	2014	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Farmers Insurance	\$14,980,510	0.35%
Summa Akron City And St Thomas Hospitals	8,822,540	0.20
Lodi Station, LLC	6,487,560	0.15
Stratford Crossings, LTD	6,062,690	0.14
Octagon Associates, LTD	5,300,550	0.12
MTD Holdings, Incorporated	5,192,130	0.12
Wal-Mart Real Estate Business Trust	4,578,440	0.11
Surrey Medwick Acquisition, LLC	4,544,750	0.11
Aldi, Incorporated	4,542,310	0.11
Forest Meadows Apartments, LLC	4,512,920	0.09
Total Real Property	\$65,024,400	1.50%
Total Real Property Assessed Valuation	\$4,321,538,060	

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

Source: Medina County Auditor

Note: Information prior to 2007 was not available

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

Year	Governmental Activities				
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Notes Payable
2014	\$4,583,862	\$485,000	\$0	\$107,486	\$0
2013	5,122,963	540,000	117,583	47,928	0
2012	5,647,234	710,026	336,101	67,327	0
2011	4,472,341	885,051	542,735	96,427	1,150,000
2010	4,839,235	1,055,076	761,571	84,062	0
2009	5,399,541	1,230,364	968,759	100,702	0
2008	5,600,899	1,405,652	1,260,911	133,863	0
2007	6,947,768	1,595,940	1,663,521	183,543	0
2006	8,694,637	1,781,228	1,873,898	247,446	0
2005	10,731,506	1,981,516	2,271,246	325,742	0

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

Source: Medina County Auditor

Business-Type Activities				Total		
OWDA Loans	OPWC Loans	Rural Lorain Waterline Loan	General Obligation Bonds	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$69,321,028	\$504,264	\$129,005	\$0	\$75,130,645	1.39 %	\$427
74,613,083	545,227	146,637	0	81,133,421	1.55	464
81,610,848	586,190	0	39,970	88,997,696	1.75	512
85,983,592	627,155	0	79,945	93,837,246	1.86	542
90,756,953	184,738	0	119,920	97,801,555	1.95	568
96,828,843	193,135	0	179,629	104,900,973	1.61	603
101,228,280	209,929	0	239,341	110,078,875	1.67	641
104,042,202	226,723	0	299,053	114,958,750	1.79	677
103,058,151	251,914	0	358,765	116,266,039	1.91	691
102,464,606	268,708	0	418,477	118,461,801	2.07	715

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
2014	176,029	\$12,467,367,066	\$4,583,862	0.04 %	\$26
2013	174,915	12,858,808,445	5,122,963	0.04	29
2012	173,684	12,829,397,431	5,687,204	0.04	33
2011	173,262	12,727,023,712	4,552,286	0.04	26
2010	172,332	13,521,745,443	4,959,155	0.04	29
2009	174,035	13,366,843,850	5,579,170	0.04	32
2008	171,861	13,221,126,442	5,840,240	0.04	34
2007	169,894	12,611,916,864	7,246,821	0.06	43
2006	168,227	12,319,883,559	9,053,402	0.07	54
2005	165,712	12,073,560,109	11,149,983	0.09	67

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

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

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

SEWER DISTRICT

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

WATER DISTRICT

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

SOLID WASTE MANAGEMENT

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

(1) Includes OWDA and OPWC Loans

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

(3) Operating expenses are exclusive of depreciation

Source: Medina County Auditor

Medina County, Ohio
Legal Debt Margin
Last Ten Years

	2014	2013	2012	2011
Total Assessed Property Value	<u>\$4,427,239,670</u>	<u>\$4,560,731,680</u>	<u>\$4,546,878,020</u>	<u>\$4,509,371,310</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$4,484,918	\$5,019,918	\$5,539,918	\$4,430,000
Special Assessment Bonds	485,000	540,000	710,026	885,051
Enterprise General Obligation Bonds	0	0	39,970	79,945
OWDA Loans	69,321,028	74,730,666	81,946,949	86,526,327
OPWC Loans	611,750	593,155	653,517	723,582
Rural Lorain County Waterline Loan	129,005	146,637	0	0
Total Gross Indebtedness	75,031,701	81,030,376	88,890,380	92,644,905
Less:				
Jail Construction Bonds	0	0	0	0
Special Assessment Debt	(485,000)	(540,000)	(710,026)	(885,051)
Enterprise General Obligation Bonds	0	0	(39,970)	(79,945)
OWDA Loans - Enterprise Fund Revenue	(69,321,028)	(74,613,083)	(81,610,848)	(85,983,592)
OWDA Loans - Special Assessment Revenue	0	(109,199)	(319,626)	(518,447)
OPWC Loans - Enterprise Fund Revenue	(504,264)	(545,227)	(586,190)	(627,155)
Rural Lorain County Waterline Loan	(129,005)	(146,637)	0	0
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(73,089)	(42,165)	(75,555)	(30,567)
Total Net Debt Applicable to Debt Limit	<u>4,519,315</u>	<u>5,034,065</u>	<u>5,548,165</u>	<u>4,520,148</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	103,180,992	106,518,292	106,171,951	105,234,283
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>109,180,992</u>	<u>112,518,292</u>	<u>112,171,951</u>	<u>111,234,283</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$104,661,677</u>	<u>\$107,484,227</u>	<u>\$106,623,786</u>	<u>\$106,714,135</u>
Legal Debt Margin as a Percentage of the Debt Limit	95.86%	95.53%	95.05%	95.94%
Unvoted Debt Limitation (1 % of Assessed Valuation)	<u>\$44,272,397</u>	<u>\$45,607,317</u>	<u>\$45,468,780</u>	<u>\$45,093,713</u>
Total Gross Indebtedness	75,031,701	81,030,376	88,890,380	92,644,905
Less:				
Jail Construction Bonds	0	0	0	0
Special Assessment Debt	(485,000)	(540,000)	(710,026)	(885,051)
Enterprise General Obligation Bonds	0	0	(39,970)	(79,945)
OWDA Loans - Enterprise Fund Revenue	(69,321,028)	(74,613,083)	(81,610,848)	(85,983,592)
OWDA Loans - Special Assessment Revenue	0	(109,199)	(319,626)	(518,447)
OPWC Loans - Enterprise Fund Revenue	(504,264)	(545,227)	(586,190)	(627,155)
Rural Lorain County Waterline Loan	(129,005)	(146,637)	0	0
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(73,089)	(42,165)	(75,555)	(30,567)
Net Debt Within 5 1/2 % Limitations	<u>4,519,315</u>	<u>5,034,065</u>	<u>5,548,165</u>	<u>4,520,148</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$39,753,082</u>	<u>\$40,573,252</u>	<u>\$39,920,615</u>	<u>\$40,573,565</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	89.79%	88.96%	87.80%	89.98%

2010	2009	2008	2007	2006	2005
<u>\$4,786,254,620</u>	<u>\$4,722,369,830</u>	<u>\$4,663,440,480</u>	<u>\$4,322,072,113</u>	<u>\$4,256,973,835</u>	<u>\$4,185,804,421</u>
\$4,825,000	\$5,385,000	\$5,610,000	\$6,960,000	\$8,710,000	\$9,680,000
1,055,076	1,230,364	1,405,652	1,595,940	1,781,228	1,981,516
119,920	179,629	239,341	299,053	358,765	418,477
91,518,524	97,797,602	102,489,191	102,522,512	104,932,049	104,735,852
268,800	293,837	343,792	410,263	499,360	594,450
0	0	0	0	0	0
97,787,320	104,886,432	110,087,976	111,787,768	116,281,402	117,410,295
0	0	(595,000)	(1,170,000)	(1,725,000)	(2,270,000)
(1,055,076)	(1,230,364)	(1,405,652)	(1,595,940)	(1,781,228)	(1,981,516)
(119,920)	(179,629)	(239,341)	(299,053)	(358,765)	(418,477)
(90,756,953)	(96,828,843)	(101,228,280)	(86,147,750)	(103,058,151)	(102,464,606)
(706,314)	(883,845)	(1,147,596)	(1,595,940)	(1,720,221)	(2,092,079)
(184,738)	(193,135)	(209,929)	(226,723)	(251,914)	(268,708)
0	0	0	0	0	0
(25,265)	(337,948)	(445,340)	(626,715)	(610,954)	(886,540)
<u>4,939,054</u>	<u>5,232,668</u>	<u>4,816,838</u>	<u>20,125,647</u>	<u>6,775,169</u>	<u>7,028,369</u>
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
112,156,366	110,559,246	109,086,012	100,551,803	98,924,346	97,145,111
<u>118,156,366</u>	<u>116,559,246</u>	<u>115,086,012</u>	<u>106,551,803</u>	<u>104,924,346</u>	<u>103,145,111</u>
<u>\$113,217,312</u>	<u>\$111,326,578</u>	<u>\$110,269,174</u>	<u>\$86,426,156</u>	<u>\$98,149,177</u>	<u>\$96,116,742</u>
95.82%	95.51%	95.81%	81.11%	93.54%	93.19%
<u>\$47,862,546</u>	<u>\$47,223,698</u>	<u>\$46,634,405</u>	<u>\$43,220,721</u>	<u>\$42,569,738</u>	<u>\$41,858,044</u>
97,787,320	104,886,432	110,087,976	111,787,768	116,281,402	117,410,295
0	0	(595,000)	(1,170,000)	(1,725,000)	(2,270,000)
(1,055,076)	(1,230,364)	(1,405,652)	(1,595,940)	(1,781,228)	(1,981,516)
(119,920)	(179,629)	(239,341)	(299,053)	(358,765)	(418,477)
(90,756,953)	(96,828,843)	(101,228,280)	(86,147,750)	(103,058,151)	(102,464,606)
(706,314)	(883,845)	(1,147,596)	(1,595,940)	(1,720,221)	(2,092,079)
(184,738)	(193,135)	(209,929)	(226,723)	(251,914)	(268,708)
0	0	0	0	0	0
(25,265)	(337,948)	(445,340)	(626,715)	(610,954)	(886,540)
<u>4,939,054</u>	<u>5,232,668</u>	<u>4,816,838</u>	<u>20,125,647</u>	<u>6,775,169</u>	<u>7,028,369</u>
<u>\$42,923,492</u>	<u>\$41,991,030</u>	<u>\$41,817,567</u>	<u>\$23,095,074</u>	<u>\$35,794,569</u>	<u>\$34,829,675</u>
89.68%	88.92%	89.67%	53.44%	84.08%	83.21%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2014

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	\$4,583,862	100 %	\$4,583,862
Special Assessment Bonds	485,000	100	485,000
OPWC Loans	107,486	100	107,486
<i>Total Direct - Medina County</i>	<u>5,176,348</u>		<u>5,176,348</u>
Overlapping			
Cities Wholly Within the County	36,734,008	100	36,734,008
City of Rittman	916,796	2	18,336
School Districts Wholly Within the County	269,510,508	100	269,510,508
Black River Local School District	2,175,000	42	913,500
Highland Local School District	28,150,125	99	27,868,624
Rittman Exempted Village SD	7,859,429	3	235,783
Norwayne LSD	9,377,258	8	750,181
Medina County Library	27,525,300	100	27,525,300
<i>Total Overlapping</i>	<u>382,248,424</u>		<u>363,556,239</u>
<i>Totals</i>	<u><u>\$387,424,772</u></u>		<u><u>\$368,732,587</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, 2014.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers

2014 and 2005

2014		
Employer	Employees	Percentage of Total County Employment
Westfield Group	1,800	3.02 %
Medina County	1,277	2.14
Medina Hospital	900	1.51
Medina City School District	900	1.51
Brunswick City School District	800	1.34
MTD Products	600	1.01
Wadsworth City School District	554	0.93
Sandridge Food Corporation	525	0.88
Great Lakes Construction	450	0.75
Plastipak Packaging	350	0.58
Total	8,156	13.67 %
Total Employment within the County	59,654	

2005		
Employer	Employees	Percentage of Total County Employment
Westfield Group	1,755	3.23 %
Medina County	1,340	2.47
Schneider National Trucking	850	1.56
Shiloh Industries, Incorporated	803	1.48
Brunswick City School District	795	1.46
Medina City School District	783	1.44
Medina General Hospital	776	1.43
Wadsworth City Schools	470	0.86
Cloverleaf Local Schools	413	0.76
Discount Drug Mart, Incorporated	375	0.69
Total	8,360	15.38 %
Total Employment within the County	54,340	

Source: Medina County Economic Development Corporation

Medina County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (4)	Per Capita Personal Income (1)	Median Household Income (1)	Median Age (1)
2014	176,029	\$5,405,322,503	\$30,707	\$65,951	37
2013	174,915	5,245,001,190	29,986	63,609	40
2012	173,684	5,091,025,408	29,312	64,866	36
2011	173,262	5,042,443,986	29,103	65,571	36
2010	172,332	5,015,378,196	29,103	65,571	35
2009	174,035	6,514,478,120	37,432	65,927	37
2008	171,861	6,601,696,593	38,413	61,812	39
2007	169,894	6,416,726,486	37,769	55,811	37
2006	168,227	6,075,349,878	36,114	55,811	37
2005	165,712	5,725,846,736	34,553	55,811	37

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

Number of Licensed Drivers (2)	Number of Registered Voters (3)	Number of County Employees (1) (5)	Unemployment Rate (1)	Total Assessed Property Value (1)
133,616	122,788	1,277	5.0 %	\$4,427,239,670
131,557	119,537	1,318	5.9	4,560,731,680
129,883	124,428	1,322	6.0	4,546,878,020
128,654	119,816	1,404	7.2	4,509,371,310
122,397	126,192	1,495	8.2	4,786,254,620
126,925	124,366	1,667	8.2	4,722,369,830
125,128	128,119	1,427	6.7	4,663,440,480
123,311	124,107	1,320	5.8	4,322,072,113
122,090	122,097	1,301	4.9	4,256,973,835
110,139	119,421	1,340	4.6	4,185,804,421

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

Function/Program	2014	2013	2012	2011
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	127	135	142	147
Real Estate Assessment	6	5	13	16
Delinquent Real Estate Tax Assessment Collections	5	6	6	4
Workforce Development	2	2	2	2
Judicial				
County Offices	116	115	109	109
Community Awareness	0	0	0	0
Child Support Enforcement	31	31	32	32
Public Safety				
County Offices	138	139	136	137
Drug Enforcement	7	7	7	6
Public Works				
County Offices	14	15	15	16
Auto and Gas	46	47	46	47
Health Services				
Developmental Disabilities	180	186	179	187
ADAMH	5	5	5	5
Animal Shelter	5	4	4	4
Human Services				
Transportation	15	15	8	8
Title IV-D	6	6	6	7
Shelter Care	4	4	4	4
Public Assistance	70	69	68	67
Victim Assistance	0	0	0	0
Office for Older Adults	5	6	6	6
County Home	19	20	20	21
<i>Business-Type Activities</i>				
Sewer District	96	99	101	103
Water District	16	18	17	19
Solid Waste	6	5	6	5
Totals	919	939	932	952

Source: Medina County Auditor

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

2010	2009	2008	2007	2006	2005
180	154	172	140	138	115
10	16	15	19	34	33
7	5	8	9	8	6
2	2	1	2	2	5
143	120	140	139	126	127
3	2	2	2	2	2
33	33	36	37	38	38
144	150	321	207	210	196
6	8	7	9	5	8
16	15	29	31	33	32
55	58	50	53	54	55
271	220	295	309	280	252
5	5	5	5	5	5
6	7	6	6	8	7
55	54	47	51	48	56
6	5	5	4	9	8
7	7	6	7	9	16
78	60	80	89	95	90
2	2	3	3	3	3
22	20	25	25	26	24
33	32	35	35	34	34
100	61	107	107	103	107
23	24	27	26	26	24
5	5	5	5	5	5
<u>1,212</u>	<u>1,065</u>	<u>1,427</u>	<u>1,320</u>	<u>1,301</u>	<u>1,248</u>

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

Function/Program	2014	2013	2012	2011
General Government				
Finance Department				
Number of Budget Amendment Resolutions Passed	62	66	62	63
State and Federal Grant Funds Received	\$7,870,088	\$7,199,857	\$8,765,163	\$10,134,279
Transportation				
Number of Trips	59,585	134,812	106,720	102,034
Number of Vehicles	23	26	24	24
Vehicle Miles Per Year	468,660	713,217	654,897	379,496
Accounting				
Agency Ratings - Standard and Poor's	AA	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa1	Aa1	Aa1	Aa1
Number of Checks/Vouchers Issued	30,771	30,895	33,152	33,090
Amount of Checks Written	\$304,573,073	\$268,490,866	\$319,726,755	\$285,841,054
Number of Receipts Issued	8,827	9,042	8,834	8,833
Number of Budget Adjustments Issued	1,593	1,681	1,663	1,667
Building				
Residential Construction Permits Issued	2,707	2,627	2,291	1,958
Commercial Construction Permits Issued	565	566	531	571
Estimated Value of Construction	\$163,840,071	\$152,531,194	\$135,690,458	\$136,048,475
Number of Permits Issued	3,272	3,193	2,822	2,529
Average Construction Costs of New Homes	\$291,764	\$270,555	\$278,847	\$249,576
Amount of Revenue Generated from Permits	\$1,098,089	\$1,072,211	\$1,063,261	\$959,397
Number of Contract Registrations Issued	447	447	457	471
Amount of Revenue Generated from Contract Registrations	\$44,700	\$44,700	\$45,700	\$47,100
Public Safety				
Sheriff's Department				
Number of Sheriff Promotional Test Administered	0	0	1	1
Number of Promotions from Sheriff's Certified Lists	0	0	2	2
Total Calls for Services	67,790	74,002	78,781	47,552
Number of Traffic Citations Issued	554	741	1,222	1,074
Number of Criminal Arrests	161	227	1,321	240
Number of Accident Reports Completed	74	70	N/A	93
Part 1 Offenses (Major Offenses)	225	192	1,014	164
Sheriff's Department Auxiliary Hours Worked	1,135	1,976	3,847	1,607
DUI Arrests	74	100	131	69
Number of Prisoners	3,402	3,428	3,385	3,242
Prisoner Meal Costs	\$250,272	\$245,481	\$262,472	\$281,542
Motor Vehicle Accidents	82	70	292	160
Property Damage Accidents	193	178	N/A	253
Gasoline Costs of Fleet	\$157,149	\$182,758	\$196,196	\$142,309
Number of Full-Time Law Enforcement Employees	55	55	57	53
Public Works				
Bridges Replaced	3	2	2	3
Culverts Replaced	10	7	15	17
Miles of Road Maintained	327	327	327	327
Number of Bridges	286	286	286	286
Number of Culverts	1,659	1,659	1,659	1,659
Number of Signals	16	16	16	16
Number of Traffic Signs	6,410	6,410	6,634	6,634
Number of Vehicles	123	123	124	124
Health Department				
Vital Statistics				
Number of Births - Certificates Filed	943	906	944	1,029
Number of Deaths - Certificates Filed	1,207	1,139	1,193	1,168
Number of Births - Certificates Issued	5,474	5,730	6,253	4,796
Number of Deaths - Certificates Issued	5,776	6,321	6,759	5,758
Burial Permits - Certificates Issued	1,050	953	821	852
Dog Warden Services Calls Responded to	3,108	3,409	3,756	4,609

Sources: Medina County

n/a: Information not available

2010	2009	2008	2007	2006	2005
70	64	66	1,261	1,213	1,227
\$9,842,699	\$16,570,505	\$6,381,782	\$6,609,135	\$6,600,773	\$7,310,376
101,751	103,508	123,530	118,331	119,377	194,048
24	23	26	24	24	24
689,087	662,046	733,480	772,773	825,629	715,734
AA	AA	AA	AA	AA	AA
Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
32,999	36,140	37,920	39,265	39,770	39,413
\$287,023,813	\$294,970,841	\$293,516,606	\$217,202,402	\$191,824,862	\$184,128,822
8,776	9,047	1,198	9,242	9,370	9,376
1,740	1,547	2,021	2,434	934	964
2,327	2,122	2,585	1,285	749	915
560	565	651	240	437	304
\$208,846,657	\$111,002,776	\$151,663,502	\$23,640,266	\$24,370,985	\$23,644,753
2,887	2,687	3,236	1,525	1,186	1,219
\$232,326	\$200,804	\$201,455	\$302,015	\$234,027	\$225,602
\$1,041,663	\$702,261	\$902,731	\$1,011,370	\$1,116,212	\$1,149,987
354	419	482	5,770	564	671
\$33,700	\$37,570	\$42,300	\$32,990	\$28,200	\$33,550
1	0	0	0	0	2
0	0	1	1	1	2
26,963	55,758	62,487	70,532	53,563	66,683
956	1,694	681	1,817	575	1,026
333	1,200	454	487	468	269
147	179	92	90	2,983	77
53	299	650	706	120	1,100
2,112	3,965	3,950	5,089	3,956	4,228
71	93	90	88	169	80
3,084	3,088	3,892	3,878	3,857	3,857
\$240,853	\$242,818	\$339,400	\$338,748	\$354,458	\$247,266
14	56	545	787	339	3
147	179	192	255	90	3
\$138,825	\$139,337	\$204,699	\$203,953	\$162,783	\$131,890
56	64	70	74	72	70
4	2	5	3	4	N/A
25	19	38	30	28	N/A
327	327	327	327	328	N/A
286	286	286	286	291	N/A
1,659	1,659	1,659	1,659	850	N/A
16	16	0	0	16	N/A
6,634	6,634	6,634	6,634	6,607	N/A
124	124	124	124	101	N/A
950	1,244	1,231	1,114	1,229	1,073
1,043	990	1,028	1,027	968	978
3,352	3,345	3,512	4,792	4,580	7,296
5,190	5,189	5,562	5,477	5,369	6,221
750	695	728	650	980	645
4,437	4,151	3,586	3,586	1,565	2,291

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

	2014	2013	2012	2011
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	22	23	23	22
Real Estate Assessment				
Vehicles	2	2	2	2
Judicial				
County Offices				
Vehicles	3	3	3	3
Public Safety				
County Offices				
Vehicles	10	10	8	0
Probation Services				
Vehicles	0	0	0	0
Sheriff's Grant				
Vehicles	38	37	39	44
Public Works				
County Engineer				
Vehicles	59	62	59	57
Health Services				
Developmental Disabilities				
Vehicles	35	34	34	34
Dog and Kennel				
Vehicles	3	3	3	4
Human Services				
County Offices				
Vehicles	24	26	27	27
Public Assistance				
Vehicles	2	2	2	2
<i>Business-Type Activities</i>				
Sewer District				
Vehicles	72	71	70	73
Water District				
Vehicles	14	14	9	9
Solid Waste				
Vehicles	29	29	30	30

Source: Medina County Auditor

2010	2009	2008	2007	2006	2005
23	23	23	23	28	28
3	3	3	3	4	4
1	1	1	1	2	2
2	2	2	2	2	2
1	1	1	1	1	1
47	47	65	65	44	44
63	63	68	68	60	60
33	33	33	33	31	31
3	3	3	3	3	3
29	29	29	29	32	32
4	4	4	4	2	2
71	71	71	71	52	52
9	9	9	9	31	31
25	25	25	25	29	29

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Dave Yost • Auditor of State

MEDINA COUNTY FINANCIAL CONDITION

MEDINA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 21, 2015