



Dave Yost • Auditor of State



CITY OF MEDINA  
MEDINA COUNTY

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**City of Medina**  
**Medina County, Ohio**  
*Schedule of Expenditures of Federal Awards*  
*For the Year Ended December 31, 2016*

<b>FEDERAL GRANTOR Pass Through Grantor Program/Cluster Title</b>	<b>Agency or Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through the Ohio Development Services Agency, Office of Community Development:</i>			
Community Development Block Grant/State's Program - CHIP - PY'14	A-C-14-2CN-1	14.228	\$139,068
Community Development Block Grant/State's Program - Allocation - PY'14	A-F-14-2CN-1	14.228	529,606
Community Development Block Grant/State's Program - Allocation - PY'15	A-F-15-2CN-1	14.228	74,985
Total Community Development Block Grant/State's Program			<u>743,659</u>
Home Investment Partnerships Program - Community Housing Impact and Preservation Program - PY'14	A-C-14-2CN-2	14.239	505,019
<b>Total U.S. Department of Housing and Urban Development</b>			<u>1,248,678</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Direct Program from the Federal Aviation Administration:</i>			
Airport Improvement Program - Rehab Transient Apron	3-39-0053-013-2015	20.106	4,950
Airport Improvement Program - Reconstruct North-South Taxiway	3-39-0053-014-2016	20.106	61,740
Total Airport Improvement Program			<u>66,690</u>
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning & Construction - W Smith Rd Phase 1	PID 81334	20.205	315,168
Highway Planning & Construction - State Road Railroad Crossing	PID 97297	20.205	174,375
Total Highway Planning & Construction Program			<u>489,543</u>
<b>Total U.S. Department of Transportation</b>			<u>556,233</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$1,804,911</u></u>

**CITY OF MEDINA  
MEDINA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Medina, Ohio, (the City) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C - MATCHING REQUIREMENTS**

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



# 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

City of Medina  
Medina County  
132 North Elmwood Avenue  
Medina, Ohio 44256

To the City Council:

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 the City of Medina, Medina County, Ohio, (the City) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 12, 2017, wherein we noted the City restated the net position of its business-type activities and water fund.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the City'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 City'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 City'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 City'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 City's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the City'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

July 12, 2017





# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

City of Medina  
Medina County  
132 North Elmwood Avenue  
Medina, Ohio 44256

To the City Council:

### ***Report on Compliance for the Major Federal Program***

We have audited the City of Medina's (the City) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the City of Medina's major federal program for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the City's major federal program.

### ***Management's Responsibility***

The City's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

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

Our responsibility is to opine on the City's compliance for the City's major federal program 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance 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 City'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 City's major program. However, our audit does not provide a legal determination of the City's compliance.

***Opinion on the Major Federal Program***

In our opinion, the City of Medina, Medina County, Ohio, complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2016.

***Report on Internal Control Over Compliance***

The City'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 City'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 the Uniform Guidance, 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 City'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 over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

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 the City of Medina, Medina County, Ohio (the City) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our unmodified report thereon dated July 12, 2017, wherein we noted the City restated the net position of its business-type activities and water fund. We conducted our audit to opine on the City's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance 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, and other additional procedures 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

July 12, 2017

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**CITY OF MEDINA  
MEDINA COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2016**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unmodified
<i>(d)(1)(ii)</i>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under 2 CFR §200.516(a)?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	Community Development Block Grant/State's Program, CFDA 14.228
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	No

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

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**CITY OF MEDINA  
MEDINA COUNTY, OHIO**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 2016**

**ISSUED BY: DEPARTMENT OF FINANCE  
KEITH DIRHAM  
DIRECTOR OF FINANCE**





# **INTRODUCTORY SECTION**



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

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**City of Medina**  
**Medina County, Ohio**  
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**City of Medina**  
**Medina County, Ohio**  
*Comprehensive Annual Financial Report*  
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[www.medinaoh.org](http://www.medinaoh.org)

July 12, 2017

Honorable Mayor Dennis Hanwell  
Members of City Council  
Citizens of Medina, Ohio

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) of the City of Medina, Ohio (the “City”) for the year ended December 31, 2016.

This report enables the City to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a Generally Accepted Accounting Principles (GAAP) basis, and Ohio Revised Code Section 117.38, which requires cities reporting on a GAAP basis to file an unaudited report with the Auditor of State within 150 days of year end.

We believe this report, prepared by the Finance Department, presents comprehensive financial and operating information about the City’s activities during 2016 that is useful to the citizens and taxpayers. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and the results of operations of the City; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City’s financial activity have been included.

City management is fully responsible for the completeness and reliability of the information contained in this report. The City uses a comprehensive framework of internal controls to ensure that this information is dependable. Because the cost of internal controls should not exceed the benefit derived from such controls, the objective of the framework is to provide reasonable, not absolute, assurance that this report is free from any material misstatements.

In accordance with Ohio law, annual independent audits are required to be performed on all financial operations of the City. Either the Ohio Auditor of the State or, if the Auditor permits, an independent public accounting firm conducts these audits. Ohio Auditor of State, Dave Yost, has issued an unmodified (“clean”) audit opinion on the City’s financial statements for the year ended December 31, 2016. The Independent Auditor’s Report is presented in the financial section of this report.

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. This Letter of Transmittal is designed to complement the MD&A and should be read in conjunction with it.

The annual budget serves as the foundation for the City’s financial planning and control. The City complies with the requirements of the Ohio Revised Code in the adoption of the Budget. Appropriations for the operation of various City departments are established through the passage of an ordinance by City Council. The appropriated budget is prepared by fund, department and line item. The City Council may pass supplemental appropriations at any time by ordinance. Budget-to-actual comparisons are provided in this report for each individual fund for which an appropriated annual budget has been adopted. The General Fund and major special revenue funds are presented in the basic financial statements. For other funds, this comparison is presented in the governmental fund subsection of this report.

**Preserving the Past. Forging the Future**

## **Profile of the Government**

### *History of Medina*

Medina was founded in 1818 and became an Incorporated Village in 1835. The City is the County Seat of Medina County. During the early years of Medina's history, the City suffered two major fires but recovered and rebuilt each time. The City was a stop on the Underground Railroad and a contributor of men and arms to the Union cause during the Civil War.

Situated in the center of Medina County, the City is 35 miles from downtown Cleveland and 23 miles from downtown Akron. The City's population from the 2010 Federal Census was 26,176 residents. Total land area is approximately 11 square miles.

The City is served by diversified transportation facilities. There is immediate access to many State and U.S. highways and Interstate highways: I-71 and I-271. The City is served by the Wheeling and Lake Erie Railroad.

The City is also served by the Cleveland Hopkins International Airport located within 25 miles of the City and the Akron-Canton Airport located within 35 miles of the City. The proximity makes Medina a desirable location for residents and commercial enterprises.

Within commuting distance of the City are several public and private two-year and four-year colleges and universities, including Case Western Reserve University, Cleveland State University, Cuyahoga Community College, John Carroll University, Kent State University, Lorain County Community College, Notre Dame College, Ursuline College, Oberlin College, Baldwin Wallace University, and the University of Akron.

The City utilizes over 800 acres of City-owned park land to house a variety of recreational facilities including splash-pads, playgrounds, and soccer, baseball, and football fields.

### *Profile of the City*

The City operates under and is governed by the laws of the State of Ohio and its own Charter, which was first adopted by the electorate in 1952. The Charter provides for a mayor-council form of government. Legislative authority is vested in a seven-member council. The Council is composed of two members elected at-large and four members who are elected by wards, for four-year terms. The presiding officer is the President of Council, who is elected at-large by the electors for a four-year term. All members of Council serve in a part-time capacity.

The City's chief executive and administrative officer is the Mayor who is elected to a four-year term and serves in a full-time capacity. The Mayor may also veto legislation passed by Council. A two-thirds vote of all members of Council will override a veto.

The City's chief financial officer is the Director of Finance who is elected to a four-year term and serves in a full-time capacity.

The Medina Municipal Court provides judicial services for the City of Medina. The jurisdiction of the Court, as established by the Ohio Revised Code, encompasses the cities of Medina and Brunswick; the townships of Brunswick Hills, Chatham, Granger, Hinckley, Lafayette, Litchfield, Liverpool, Medina, Montville, Spencer, and York; and the villages of Chippewa Lake and Spencer.

Established by charter, the municipal government consists of four departments (Safety Department, Service Department, Finance Department, and Law Department), as well as other departments established by Council. All directors work closely with the Mayor in providing the citizens of Medina with the highest quality of services while maintaining efficiency and cost effectiveness.

The Police Department enforces local, state, and federal laws in addition to protecting citizens and their property. The department, which is headed by the Chief of Police, consists of three divisions: the Patrol Division, the Special



Operations Division, and the Communications Division. Additionally, the City provides dispatch services for the Fire Department, Emergency Medical Services, and several adjacent township Police Departments.

The Fire Department provides fire, rescue, and medical first responder service to the City and Montville Township. The Chief of Fire heads the department.

The Service Department consists of the Street, Vehicle Maintenance, Water, and Sanitation departments. The Street Department is responsible for snow and ice control, leaf pick-up, street cleaning, street maintenance and repair, asphalt patch repair, sign maintenance, traffic signal repair, line striping, and storm sewer repair. The Vehicle Maintenance Department assesses, evaluates, maintains, and repairs City vehicles and equipment. The Water Department provides potable water for City residents and ensures the water supply is safe and the water lines are properly maintained. The Sanitation Department provides weekly curbside pickup for residential and commercial accounts.

The Community Development Department consists of the Building, Economic Development, and Planning & Zoning departments. The Building Department regulates construction in the City and helps create and maintain a thriving environment to live, work, and do business in. The Economic Development Department is responsible for retaining, expanding, promoting, and attracting businesses and industry within the City. The Planning & Zoning Department provides assistance to businesses and residents requesting information related to zoning and development issues.

The Parks Department provides services to the City's park system, supervises several sports fields, maintains several playgrounds, and manages the forestry and cemetery departments.

The Engineering Department is primarily responsible for the development, design, management, and inspection of all of the City's capital improvement projects. The department maintains and manages four main capital improvement programs: (1) Street & Storm Water, (2) Water Distribution, (3) Railroad, and (4) Special Projects.

The Medina Community Recreation Center provides numerous recreational activities and programs throughout the year. The recreation center includes an indoor pool, sauna, steam room, racquetball courts, weight room, basketball courts, and various multi-purpose rooms. The recreation center offers many classes and programs to residents and non-residents.

The Finance Department is responsible for the accurate recording of all receipts, disbursements, and investments. The department issues bi-weekly payroll to City employees, pays vendors, maintains the capital asset system, and generates utility bills for water and rubbish services. The Finance Department compiles the annual budget, the tax budget, the annual financial report, and assists the Mayor in all financial decisions. In addition to overseeing these duties, the Director of Finance is also the City's Tax Administrator and utilizes the Central Collection Agency to oversee the collection and distribution of the City's income tax.

The Law Department advises the Mayor, Council, and all departments on legal matters concerning the City. The department prepares all contracts, legislation, and legal documents. The department's prosecutors prosecute traffic and criminal cases in the Medina Municipal Court.

## **Economic Condition**

### *Summary of Local Economy*

Location is one of the greatest assets of the City. As a major suburb of both the cities of Cleveland and Akron, its easy access to interstate highways has contributed to the City's economic growth. The City has continued its aggressive position to increase its commercial and economic development.

The unemployment rate for Medina County was at 4.9% in January 2016 and decreased to 4.4% by December 2016 (source: Bureau of Labor Statistics).

Several businesses within the City and the Industrial Park are currently expanding their operations. Low interest rates have made it possible for area businesses to consider expansion. This economic growth is beneficial to the City and community, and the City is working to encourage and assist these expansions. Additionally, the City is undertaking several major transportation and infrastructure improvement projects in the industrial area to facilitate future growth.

### *Long-Term Financial Planning*

The City's Administration and Council has a policy of maintaining a five-year budget, which serves as a planning tool to identify and prepare for future needs and funding. Annually, Council reviews and adopts the five-year budget for all departments.

The future economic outlook for the City is promising despite the uncertain economic condition nationwide. Moody's Investors Service confirmed this assessment of the City. Moody's reviewed the City in conjunction with a refunding bond issue conducted during 2013 and affirmed the City's Aa1 rating.

Moody's stated that the following factors contributed to the Aa1 rating:

- The City's modestly sized tax base located near Cleveland and Akron.
- The City's strong financial operations characterized by conservative budgeting, multi-year financial plans, and ample reserve levels.
- The City's reliance on economically sensitive income tax revenues.
- The City's above average debt burden.

### *Relevant Financial Policies*

The City's fund balance policy establishes the maintenance and use of unencumbered cash reserves in the City's general fund for the purpose of financial stability and to back up future repayment of debt. The policy strives to maintain an unencumbered cash reserve of at least 25% of each year's revenues for the general fund.

### *Major Initiatives*

The City completed the following projects during 2016:

- Lake Road Reconstruction – Phase 2, W. Smith Road to Lafayette (City project #940)
- Ryan Road Reconstruction (City project #962; OPWC grant funds and loan awarded to help offset cost to the City)
- N. Huntington Road Reconstruction, Phase 2 (City project #978; OPWC grant funds awarded to help offset cost to the City)
- Foundry Street Reconstruction (City project #995; CDBG grant funds)
- Masonic Temple & Theater Demolition (City project #919)
- State Road Railroad Crossing Gate & Flasher Installation (City project #971; ORDC grant funds awarded to help offset cost to the City)
- MCRC Handicap Parking Area (City project #999; ODNR grant funds awarded to help offset cost to the City)
- Medina Airport – Rehabilitate Transient Apron (City project #1013; FAA grant funds awarded to help offset cost to the City)

In addition to the projects listed above, the City completed several street repairs and storm sewer drainage improvements at other locations throughout the City.

The major projects under construction during 2017 include the following:

- N. Court Street (US 42) Corridor Improvement (City project #809; ODOT project)
- W. Smith Road Reconstruction, Phase 2 (City project #818; OPWC and Federal grants)

- S. Elmwood Bridge Replacement (City project #925; OPWC grant)
- Spring Grove Bridge Replacement (City project #932)
- Guilford Blvd. Bridge Replacement (City project #979; ODOT Muni Bridge Program)
- Wadsworth Road Drainage Improvement (City project #980)
- N. Harmony Bridge Replacement (City project #984; ODOT project)
- W. Smith Road Bridge Replacement (City project #1008; ODOT project)
- E. Smith Road Reconstruction – Court to Jefferson (City project #1011; OPWC grant)
- Wadsworth Road Waterline Replacement, Phase 2 (City project #1007; OPWC loan)
- Memorial Park Pool and Pool House (City project #991)
- Medina Airport – North/South Taxiway Reconstruction (City project #1015; ODOT airport grant)

The City's five-year capital improvement plan also includes reconstruction of other City roadways.

### **Awards and Acknowledgments**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Medina for its comprehensive annual financial report for the fiscal year ended December 31, 2015. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the City had to publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

This report was prepared by the efficient and dedicated services of the Finance Department staff. I appreciate their diligent work put into this report. In addition, I would like to extend my thanks to Rea & Associates, Inc., who assisted in compiling the report. I appreciate their expertise and assistance. Appreciation is also expressed to all City departments for their cooperation and assistance in gathering information needed for various sections of this annual financial report. I would also like to acknowledge the cooperation of the team from the Ohio Auditor of State's Office, who conducted a thorough audit of the City's financial statements.

In closing, I would like to thank the Mayor, City Council and the citizens of our fine community, for without your continued support, the preparation of this report would not have been possible.

Respectfully submitted,



Keith Dirham  
Director of Finance

**City of Medina  
Medina County, Ohio**

*Principal Officials  
December 31, 2016*

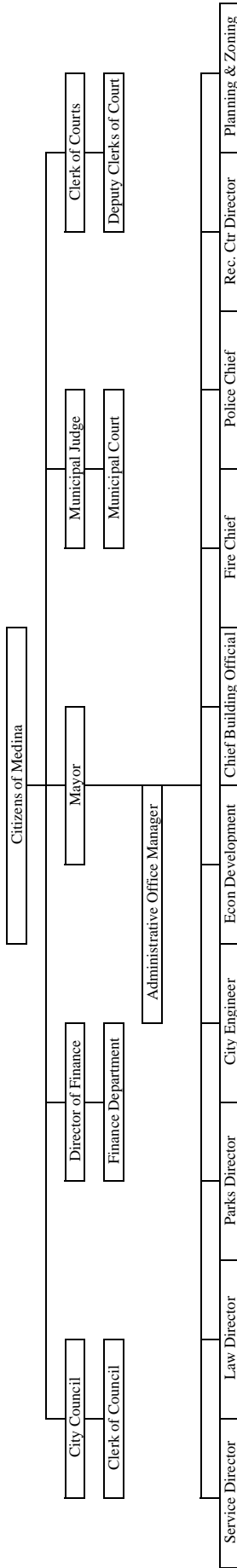
**ELECTED OFFICIALS**

Mayor	Dennis Hanwell
President of Council	John M. Coyne III
Council Member-at-Large	Paul Rose, Sr.
Council Member-at-Large	William C. Lamb
Council Member - Ward 1	Brian D. Hilberg
Council Member - Ward 2	Dennie Simpson
Council Member - Ward 3	Mark E. Kolesar
Council Member - Ward 4	James A. Shields
Director of Finance	Keith Dirham
Judge	Dale H. Chase
Clerk of Court	Nancy L. Abbott

**APPOINTED OFFICIALS**

Administrative Office Manager	Dawn Conwill
Service Director	Nino Piccoli
Law Director	Gregory A. Huber
Parks and Recreation Director	Jansen Wehrley
Chief Engineer	Patrick Patton
Economic Development Director	Kimberly Marshall
Chief Building Official	Dan Gladish
Fire Chief	Bob Painter
Police Chief	Patrick Berarducci
Recreation Center Director	Mike Wright
Community Development Director	Jonathan Mendel
General Manager, Medina TV	Jarrold Fry
Clerk of Council	Kathy Patton
Deputy Finance Director	Rich Petrunyak

**City of Medina**  
**Medina County, Ohio**  
 Organization Chart  
 For the Year Ended December 31, 2016





Government Finance Officers Association

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

Presented to

**City of Medina  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2015**

Executive Director/CEO

# **FINANCIAL SECTION**







# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

City of Medina  
Medina County  
132 North Elmwood Street  
Medina, Ohio 44256

To the City Council:

### ***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 the City of Medina, Medina County, Ohio (the City), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City'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 City'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 City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of overall financial statement presentation.

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Medina, Medina County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Police Special Fund, and Stormwater/Street Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 20 to the financial statements, at January 1, 2016, the City restated net position in the Business-Type Activities and Water Fund to reflect net profit or loss for the City's portion of the investment in joint venture not previously reported.

### ***Other Matters***

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

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

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 12, 2017, on our consideration of the City'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 City'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 "Y" and "O".

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

July 12, 2017

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

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The discussion and analysis of the City of Medina's (the "City") financial performance provides an overall review of the City's financial activities for the year ended December 31, 2016. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements, and the notes to the basic financial statements to enhance their understanding of the City's financial performance.

***Financial Highlights***

Key financial highlights for 2016 are as follows:

- In total, net position decreased \$2.5 million, which represents a 2.4 percent decrease from 2015. Net position of governmental activities decreased \$4.6 million. Net position of business-type activities increased \$2.2 million.
- Total capital assets increased \$0.7 million in 2016. Capital assets of governmental activities increased \$0.2 million and capital assets of business-type activities increased \$0.5 million.
- Outstanding debt decreased from \$24.1 million to \$22.5 million. The City received a \$336,530 loan from the Ohio Public Works Commission for the Ryan Road reconstruction project. The City did not issue any other debt and continued to make scheduled debt service payments, which contributed to the decrease in outstanding debt.

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

This report is designed to allow the reader to look at the financial activities of the City of Medina as a whole and is intended to allow the reader to obtain a summary view or a more detailed view of the City's operations, as they prefer.

The *Statement of Net Position and Statement of Activities* provide information about the activities of the whole City, presenting both an aggregate view of the City's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the City's most significant funds with all other nonmajor funds presented in total in one column. In the case of the City, the general fund is the most significant fund.

The police special, stormwater/street, general purpose capital projects, issue 2 project, water, sanitation and recreation center funds are also included as major funds.

***Reporting the City as a Whole***

*Statement of Net Position and Statement of Activities*

The Statement of Net Position and the Statement of Activities provide information from a summary perspective showing the effects of the operations for the year 2016 and how they affected the operations of the City as a whole.

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

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A question typically asked about the City's finances is "How did we do financially during 2016?" The statement of net position and the statement of activities answer this question. These statements include all non-fiduciary assets and deferred outflows of resources and liabilities and deferred inflows of resources using the *accrual basis of accounting* similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the City's net position and changes in net position. This change in net position is important because it tells the reader that, for the City as a whole, the financial position of the City has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the City's property tax base, current property tax laws in Ohio which restrict revenue growth, facility conditions, and other factors.

In the Statement of Net Position and the Statement of Activities, the City is divided into two distinct kinds of activities:

- **Governmental Activities** - Most of the City's programs and services are reported here, including general government, security of persons and property, public health, leisure time services, community development, basic utility service and transportation.
- **Business-Type Activities** - These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The City's water, sanitation, recreation center and stormwater utility funds are reported as business-type activities.

***Reporting the City of Medina's Most Significant Funds***

***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been safeguarded for specific activities or objectives. The City uses many funds to account for financial transactions. However, these fund financial statements focus on the City's most significant funds. The City's major governmental funds are the general fund, police special fund, stormwater/street fund, general purpose capital fund, and Issue 2 project fund.

***Governmental Funds*** Most of the City's activities are reported in 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. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government 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 to finance future services. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

***Proprietary Funds*** Proprietary funds use the same basis of accounting as business-type activities; therefore, these statements will essentially match.

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

**Fiduciary Funds** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for the fiduciary funds is much like that used for proprietary funds.

**The City of Medina as a Whole**

Recall that the Statement of Net Position provides the perspective of the City as a whole. Table 1 provides a summary of the City's net position for 2016 compared to 2015:

**Table 1**  
**Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	Restated 2015	2016	Restated 2015
<b>Assets</b>						
Current and Other Assets	\$ 43,766,097	\$ 46,986,259	\$ 13,933,458	\$ 13,134,988	\$ 57,699,555	\$ 60,121,247
Net Pension Asset	0	18,321	0	7,875	0	26,196
Capital Assets	55,316,526	55,124,905	31,169,302	30,624,035	86,485,828	85,748,940
<i>Total Assets</i>	<u>99,082,623</u>	<u>102,129,485</u>	<u>45,102,760</u>	<u>43,766,898</u>	<u>144,185,383</u>	<u>145,896,383</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Refunding	0	0	167,611	201,133	167,611	201,133
Pension	5,258,925	1,915,128	1,309,850	435,624	6,568,775	2,350,752
<i>Total Deferred Outflows of Resources</i>	<u>5,258,925</u>	<u>1,915,128</u>	<u>1,477,461</u>	<u>636,757</u>	<u>6,736,386</u>	<u>2,551,885</u>
<b>Liabilities</b>						
Current and Other Liabilities	1,922,577	1,701,179	626,955	607,178	2,549,532	2,308,357
Long-Term Liabilities:						
Due Within One Year	1,598,873	1,093,464	1,454,747	1,298,155	3,053,620	2,391,619
Due in More Than One Year:						
Net Pension Liability	17,005,862	12,696,691	3,428,167	2,420,127	20,434,029	15,116,818
Other Amounts	12,662,787	12,990,646	9,444,453	10,681,695	22,107,240	23,672,341
<i>Total Liabilities</i>	<u>33,190,099</u>	<u>28,481,980</u>	<u>14,954,322</u>	<u>15,007,155</u>	<u>48,144,421</u>	<u>43,489,135</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	2,596,876	2,462,424	0	0	2,596,876	2,462,424
Pension	207,004	104,505	77,432	44,919	284,436	149,424
<i>Total Deferred Inflows of Resources</i>	<u>2,803,880</u>	<u>2,566,929</u>	<u>77,432</u>	<u>44,919</u>	<u>2,881,312</u>	<u>2,611,848</u>
<b>Net Position</b>						
Net Investment in Capital Assets	42,923,419	41,958,110	20,658,997	18,886,441	63,582,416	60,844,551
Restricted	20,246,535	24,001,164	416,441	362,917	20,662,976	24,364,081
Unrestricted	5,177,615	7,036,430	10,473,029	10,102,223	15,650,644	17,138,653
<i>Total Net Position</i>	<u>\$ 68,347,569</u>	<u>\$ 72,995,704</u>	<u>\$ 31,548,467</u>	<u>\$ 29,351,581</u>	<u>\$ 99,896,036</u>	<u>\$ 102,347,285</u>

During 2015, the City adopted GASB Statement 68, *Accounting and Financial Reporting for Pensions— an Amendment of GASB Statement 27*, which significantly revised accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the City's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension.

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

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

Under the standards required by GASB 68, the net pension liability equals the City's proportionate share of each plan's collective:

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

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

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

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



**City of Medina**  
**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2016*  
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At year end, capital assets represented 59 percent of total assets. Capital assets include land, intangible assets, construction in progress, buildings and improvements, furniture and equipment, vehicles, and infrastructure. The net investment in capital assets was \$63.6 million at December 31, 2016, with \$42.9 million in governmental activities and \$20.7 million in business-type activities. These capital assets are used to provide services to citizens and are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

A portion of the City's net position, \$20.7 million or 21 percent, represents resources that are subject to external restrictions on how they may be used. The balance of unrestricted net position of \$15.7 million may be used to meet the government's ongoing obligations to citizens and creditors.

Total assets in the governmental activities decreased \$3.0 million. Equity in pooled cash and investments decreased \$3.8 million due to expenses outpacing revenues, mainly caused by spending down the proceeds of debt received in prior years. Deferred outflows of resources increased \$3.3 million was caused by the net difference between project and actual earnings on pension plan investments. Due within one year increased due to anticipated increased payouts related to vacation accruals. Long-term liabilities related to the net pension liability increased \$4.3 million due to the overall increases of the unfunded liability reported by the pension systems.

Equity in pooled cash and investments for business-type activities increased \$0.8 million due to revenues outpacing expenses, which was mainly due to decreases in the cost to operate the water, sanitation, and \$0.9 million due to GASB 68. Long-term liabilities for other amounts due in more than one year (excluding net pension liability) decreased \$1.2 million due to principal payments made on outstanding debt. Net position for business-type activities increased \$2.2 million over 2015, which can be attributed to an increase in net investment in capital assets of \$1.8 million and an increase in unrestricted net position of \$0.4 million.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2016 and 2015.

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

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Revenues</b>						
<i>Program Revenues:</i>						
Charges for Services	\$ 3,597,921	\$ 3,542,064	\$ 10,014,792	\$ 10,179,734	\$ 13,612,713	\$ 13,721,798
Operating Grants	3,517,951	2,133,075	0	0	3,517,951	2,133,075
Capital Grants	1,097,775	361,365	1,575	0	1,099,350	361,365
<i>General Revenues:</i>						
Property Taxes	2,594,227	2,527,315	0	0	2,594,227	2,527,315
Income Taxes	13,627,013	12,790,240	783,378	769,923	14,410,391	13,560,163
Grants and Entitlements	693,345	791,165	0	0	693,345	791,165
Payment in Lieu of Taxes	61,755	77,439	1,085	1,163	62,840	78,602
Investment Earnings	213,253	278,650	26,595	21,206	239,848	299,856
Miscellaneous	34,180	56,420	3,771	4,258	37,951	60,678
<i>Total Revenues</i>	<u>25,437,420</u>	<u>22,557,733</u>	<u>10,831,196</u>	<u>10,976,284</u>	<u>36,268,616</u>	<u>33,534,017</u>
<b>Program Expenses</b>						
General Government	7,367,602	6,895,800	0	0	7,367,602	6,895,800
Security of Persons and Property	9,339,324	7,611,562	0	0	9,339,324	7,611,562
Public Health	194,705	176,725	0	0	194,705	176,725
Leisure Time Services	850,896	1,145,340	0	0	850,896	1,145,340
Community Development	2,536,001	1,192,376	0	0	2,536,001	1,192,376
Basic Utility Service	79,230	67,705	0	0	79,230	67,705
Transportation	8,391,553	6,178,905	0	0	8,391,553	6,178,905
Interest and Fiscal Charges	323,359	331,626	0	0	323,359	331,626
<i>Enterprise Operations:</i>						
Water	0	0	4,318,784	4,552,896	4,318,784	4,552,896
Sanitation	0	0	3,060,111	3,001,689	3,060,111	3,001,689
Recreation Center	0	0	2,255,479	2,148,116	2,255,479	2,148,116
Stormwater Utility	0	0	2,821	2,821	2,821	2,821
<i>Total Program Expenses</i>	<u>29,082,670</u>	<u>23,600,039</u>	<u>9,637,195</u>	<u>9,705,522</u>	<u>38,719,865</u>	<u>33,305,561</u>
<i>Increase (Decrease) in Net Position</i>	(3,645,250)	(1,042,306)	1,194,001	1,270,762	(2,451,249)	228,456
Transfers	(1,002,885)	(211,818)	1,002,885	211,818	0	0
<i>Change in Net Position</i>	(4,648,135)	(1,254,124)	2,196,886	1,482,580	(2,451,249)	228,456
<i>Net Position Beginning of Year</i>	72,995,704	74,249,828	29,351,581	29,450,638	102,347,285	103,700,466
<i>Restatement, See Note 20</i>	0	0	0	(1,581,637)	0	(1,581,637)
<i>Net Position End of Year</i>	<u>\$ 68,347,569</u>	<u>\$ 72,995,704</u>	<u>\$ 31,548,467</u>	<u>\$ 29,351,581</u>	<u>\$ 99,896,036</u>	<u>\$ 102,347,285</u>

**Governmental Activities**

The funding for the governmental activities comes from several different sources, the most significant being the municipal income tax, which accounts for 54 percent of total revenues. Other prominent sources are charges for services, operating grants, and property taxes.

The City's income tax rate is 1.25 percent. Both residents and non-residents who work inside the City are subject to the income tax.

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General revenues include grants and entitlements, such as local government funds. Governmental activities are funded with the combination of income tax, property tax, and intergovernmental funding. The City monitors its sources of revenues very closely for fluctuations.

Total revenues increased \$2.9 million from 2015. Operating grants increased \$1.4 million largely due to timing differences pertaining to the reimbursement of grant funding from the Ohio Development Services Agency, Office of Community Development. The City was awarded grants for the Community Development Block Grant Program and Community Housing Impact and Preservation Program. Capital grants increased \$0.7 million from 2015 due to timing differences pertaining to the reimbursement of Ohio Public Works Commission and Federal Highway Administration grants for various street projects.

Expenses increased \$5.5 million from 2015. Security of persons and property expenses increased \$1.7 million primarily due to the increase in the pension liability. Transportation expenses increased \$2.2 million due to costs relating to the reconstruction, repair, and maintenance of roads and storm sewers. Community development expenses increased \$1.3 million due to activity costs relating to the Community Development Block Grant Program and Community Housing Impact and Preservation Program. Leisure time services expenses decreased \$0.3 million due to cost saving measures implemented to operate the Parks & Recreation Department. The largest program function of the City is for security of persons and property, which includes costs to operate the police and fire departments, and represents about 32 percent of program expenses in 2016. The next largest program function relates to transportation costs, which represents about 29 percent of program expenses. General government expenses represent about 25 percent of program expenses. The general government function consists of expenditures related to the following departments: council, mayor's office, finance, law, municipal court, income tax, civil service, service director, engineer, public building, and economic development.

### **Business-Type Activities**

Business-type activities include water, sanitation, recreation center and stormwater utility operations. The revenues are generated primarily from charges for services. In 2016, charges for services of \$10.0 million accounted for 92 percent of the business-type revenues. Charges for services decreased about \$0.2 million from 2015 mainly due to decreases in revenue relating to recreation center membership fees and programs offered at the recreation center. Total expenses for the business-type activities were \$9.6 million in 2016, which was consistent with prior year. Net position for business-type activities increased \$2.2 million from 2015 mainly due to cost saving measures implemented by the water, sanitation, and recreation center departments as well as a \$1.0 million transfer of capital assets from governmental activities.

### ***The City's Funds***

#### ***Governmental Funds***

Information about the City's governmental funds begins on page 18. These funds are accounted for using the modified accrual method of accounting. All governmental funds had revenues of \$26.4 million and expenditures of \$29.5 million. The funds are monitored consistently with adjustments made throughout the year in budgets to accommodate yearly revenues.

Fund balance in the general fund decreased by about \$51,000 from 2015.

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Fund balance in the police special fund increased \$0.5 million from 2015. Income tax revenues increased \$0.2 million due to an increase in employer withholdings. Charges for services revenues increased \$0.1 million due to an increase in dispatch fees billed to Medina and Montville townships. Police expenditures decreased \$0.2 million due to cost saving measures implemented by the Police Department.

Fund balance in the stormwater/street fund decreased \$3.0 million from 2015. Total revenues increased \$0.4 million due to grants received for transportation projects. Total expenditures increased \$2.2 million due to increased spending on various street reconstruction projects.

Fund balance in the general purpose capital project fund decreased \$0.7 million from 2015. Expenses continued to outpace revenues, which was mainly due to a decrease in the income tax allocation to the general purpose capital project fund. Total revenues decreased \$0.2 million due to a decrease in the income tax allocation to the general purpose capital project fund. Capital outlay expenditures decreased by \$0.2 million. During 2015, the City paid for the construction of a new cemetery maintenance building.

Fund balance in the Issue 2 project fund increased \$1.2 million from 2015 due to timing differences associated with the reimbursement of Ohio Public Work Commission grants and loans.

***Proprietary Funds***

The City's proprietary funds provide the same type of information found in the government-wide financial statements for the business-type activities, but in more detail.

Unrestricted net position of the proprietary funds at the end of the year amounted to \$10.5 million. Net position for the water fund increased \$1.5 million from 2015 due to an increase in water rates as well as a \$1.0 capital contribution. Net position for the sanitation fund increased \$0.3 million from 2015 mainly due to a decrease in costs to operate the sanitation department. Net position for the recreation center fund increased \$0.4 million from 2015 partially due to a decrease in costs to operate the recreation center. Other factors concerning the finances of these funds have already been addressed in the discussion of the business-type activities.

***General Fund Budgeting Highlights***

The City'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 2016, the City amended its general fund budget on various occasions. All recommendations for appropriation changes come to Council from the City Finance Director and/or department heads. The Finance Committee of Council reviews them, and they make their recommendation to the Council as a whole.

For the general fund, the final revenue estimate was increased by \$2.4 million when compared to original budgeted revenues to account for increases to the estimate for income taxes, property taxes, fines & forfeitures, and intergovernmental revenues. Actual revenues and other financing sources of \$8.3 million were \$0.1 million over the final budget estimates of \$8.2 million. The City received more revenue from licenses and permits than anticipated.

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Original appropriations were \$7.7 million, or \$4.4 million under final appropriations of \$12.1 million. The original budget does not include carryforward appropriations contributing to part of the difference. Actual expenditures and other financing uses of \$9.7 million were \$2.4 million less than final appropriations of \$12.1 million, as cost savings were recognized for general government and community development expenditures throughout the year. In addition, the final budget includes unspent appropriations from 2015 that are carried forward into 2016 based on Council approval.

***Capital Assets and Debt Administration***

**Capital Assets**

At the end of 2016, the City had \$86.5 million invested in capital assets (net of accumulated depreciation). Of this amount, \$55.3 million was related to governmental activities and \$31.2 million was related to business-type activities. Table 3 shows fiscal year 2016 balances compared with 2015.

**Table 3**  
**Capital Assets at December 31**  
**(Net of Depreciation)**

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 4,782,120	\$ 4,403,086	\$ 167,384	\$ 167,384	\$ 4,949,504	\$ 4,570,470
Intangible	200,284	77,322	0	0	200,284	77,322
Construction in Progress	1,237,672	3,158,857	2,695	0	1,240,367	3,158,857
Buildings and Improvement:	9,463,009	9,585,073	9,420,854	9,612,540	18,883,863	19,197,613
Furniture and Equipment	849,558	706,293	54,949	59,437	904,507	765,730
Vehicles	2,177,897	2,265,851	689,801	544,746	2,867,698	2,810,597
Traffic Signals	1,762,188	2,008,903	0	0	1,762,188	2,008,903
Roads	27,165,458	25,549,162	0	0	27,165,458	25,549,162
Water Lines	0	0	20,833,619	20,239,928	20,833,619	20,239,928
Storm Sewers	7,678,340	7,370,358	0	0	7,678,340	7,370,358
<b>Total</b>	<b>\$ 55,316,526</b>	<b>\$ 55,124,905</b>	<b>\$ 31,169,302</b>	<b>\$ 30,624,035</b>	<b>\$ 86,485,828</b>	<b>\$ 85,748,940</b>

Major governmental activity acquisitions during the year include the completion of various road reconstruction projects including Lake Road Phase 2, Ryan Road, N. Huntington, and Foundry Street. Current construction projects in progress include the Memorial Park pool and pool house renovation.

Major business-type activity acquisitions during the year include a purchase of a front load compactor truck for the sanitation department. In addition, various water lines were replaced in conjunction with the reconstruction of various roads mentioned above.

Additional information on the City's capital assets can be found in Note 9 of the basic financial statements.

**City of Medina**  
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**Debt**

Total outstanding debt for the City as of December 31, 2016, was \$22.5 million. Table 4 summarizes outstanding debt.

**Table 4**  
**Outstanding Debt, at December 31**

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$ 11,730,000	\$ 12,425,000	\$ 9,695,000	\$ 10,815,000	\$ 21,425,000	\$ 23,240,000
OPWC Loans	414,738	86,440	0	0	414,738	86,440
OWDA Loans	0	0	634,722	724,511	634,722	724,511
<i>Total</i>	<u>\$ 12,144,738</u>	<u>\$ 12,511,440</u>	<u>\$ 10,329,722</u>	<u>\$ 11,539,511</u>	<u>\$ 22,474,460</u>	<u>\$ 24,050,951</u>

Additional information regarding the City's long-term debt can be found in Note 13 of the basic financial statements.

***Contacting the City's Finance Department***

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance, 132 N. Elmwood Avenue, Medina, Ohio, 44256.

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

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 33,360,721	\$ 5,241,031	\$ 38,601,752
Cash and Investments in Segregated Accounts	11,962	0	11,962
Accounts Receivable	276,012	2,061,311	2,337,323
Accrued Interest Receivable	362,505	24,243	386,748
Intergovernmental Receivable	2,608,507	314	2,608,821
Property Taxes Receivable	2,646,809	0	2,646,809
Income Taxes Receivable	3,666,801	210,633	3,877,434
Prepaid Items	282,035	74,749	356,784
Internal Balances	550,000	(550,000)	0
Advance to Agency Fund	745	0	745
Investment in Joint Venture	0	6,871,177	6,871,177
Non-Depreciable Capital Assets	6,220,076	170,079	6,390,155
Depreciable Capital Assets, Net	49,096,450	30,999,223	80,095,673
<i>Total Assets</i>	<u>99,082,623</u>	<u>45,102,760</u>	<u>144,185,383</u>
<b>Deferred Outflows of Resources</b>			
Deferred Charges on Refunding	0	167,611	167,611
Pension	5,258,925	1,309,850	6,568,775
<i>Total Deferred Outflows of Resources</i>	<u>5,258,925</u>	<u>1,477,461</u>	<u>6,736,386</u>
<b>Liabilities</b>			
Accounts Payable	402,735	391,572	794,307
Accrued Wages	565,478	149,044	714,522
Contracts Payable	691,884	10,543	702,427
Intergovernmental Payable	223,141	50,586	273,727
Matured Interest Payable	11,962	0	11,962
Accrued Interest Payable	27,377	25,210	52,587
Long-Term Liabilities:			
Due Within One Year	1,598,873	1,454,747	3,053,620
Due In More Than One Year:			
Net Pension Liability (See Note 10)	17,005,862	3,428,167	20,434,029
Other Amounts Due in More Than One Year	12,662,787	9,444,453	22,107,240
<i>Total Liabilities</i>	<u>33,190,099</u>	<u>14,954,322</u>	<u>48,144,421</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes Levied for the Next Year	2,596,876	0	2,596,876
Pension	207,004	77,432	284,436
<i>Total Deferred Inflows of Resources</i>	<u>2,803,880</u>	<u>77,432</u>	<u>2,881,312</u>
<b>Net Position</b>			
Net Investment in Capital Assets	42,923,419	20,658,997	63,582,416
Restricted For:			
Debt Service	707,068	0	707,068
Capital Outlay	4,561,898	416,441	4,978,339
Safety Services	2,572,260	0	2,572,260
Stormwater and Street Repair and Improvement	5,640,882	0	5,640,882
Court Operations and Capital Outlay	4,929,753	0	4,929,753
Community Improvement	341,379	0	341,379
Perpetual Care:			
Expendable	35,822	0	35,822
Nonexpendable	288,489	0	288,489
Other Purposes	1,168,984	0	1,168,984
Unrestricted	5,177,615	10,473,029	15,650,644
<i>Total Net Position</i>	<u>\$ 68,347,569</u>	<u>\$ 31,548,467</u>	<u>\$ 99,896,036</u>

See accompanying notes to the basic financial statements.

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

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
<b>Governmental Activities</b>				
General Government	\$ 7,367,602	\$ 1,938,166	\$ 1,033,470	\$ 0
Security of Persons and Property	9,339,324	1,290,318	101,388	0
Public Health	194,705	110,589	3,279	0
Leisure Time Services	850,896	35,386	22,284	0
Community Development	2,536,001	280	756,654	0
Basic Utility Service	79,230	0	0	0
Transportation	8,391,553	223,182	1,600,876	1,097,775
Interest and Fiscal Charges	323,359	0	0	0
<i>Total Governmental Activities</i>	<u>29,082,670</u>	<u>3,597,921</u>	<u>3,517,951</u>	<u>1,097,775</u>
<b>Business-Type Activities</b>				
Water	4,318,784	4,842,023	0	0
Sanitation	3,060,111	3,352,432	0	0
Recreation Center	2,255,479	1,820,337	0	1,575
Stormwater Utility	2,821	0	0	0
<i>Total Business-Type Activities</i>	<u>9,637,195</u>	<u>10,014,792</u>	<u>0</u>	<u>1,575</u>
<i>Total Primary Government</i>	<u>\$ 38,719,865</u>	<u>\$ 13,612,713</u>	<u>\$ 3,517,951</u>	<u>\$ 1,099,350</u>

**General Revenues:**

Property Taxes Levied for:  
General Purposes  
Police, Fire and Emergency Services  
Income Taxes Levied for:  
General Purposes  
Police and Fire Services  
Recreational Purposes  
Stormwater and Street Repair and Improvement  
Capital Outlay  
Grants and Entitlements not Restricted  
to Specific Programs  
Payment in Lieu of Taxes  
Investment Earnings  
Miscellaneous

*Total General Revenues*

Transfers

*Change in Net Position*

*Net Position Beginning of Year*

*Restated, See Note 20*

*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
\$ (4,395,966)	\$ 0	\$ (4,395,966)
(7,947,618)	0	(7,947,618)
(80,837)	0	(80,837)
(793,226)	0	(793,226)
(1,779,067)	0	(1,779,067)
(79,230)	0	(79,230)
(5,469,720)	0	(5,469,720)
(323,359)	0	(323,359)
(20,869,023)	0	(20,869,023)
0	523,239	523,239
0	292,321	292,321
0	(433,567)	(433,567)
0	(2,821)	(2,821)
0	379,172	379,172
(20,869,023)	379,172	(20,489,851)
1,164,736	0	1,164,736
1,429,491	0	1,429,491
3,280,289	0	3,280,289
5,763,419	0	5,763,419
1,063,155	783,378	1,846,533
2,904,639	0	2,904,639
615,511	0	615,511
693,345	0	693,345
61,755	1,085	62,840
213,253	26,595	239,848
34,180	3,771	37,951
17,223,773	814,829	18,038,602
(1,002,885)	1,002,885	0
(4,648,135)	2,196,886	(2,451,249)
72,995,704	29,351,581	102,347,285
\$ 68,347,569	\$ 31,548,467	\$ 99,896,036

See accompanying notes to the basic financial statements.

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

	General Fund	Police Special Fund	Stormwater/ Street Fund	General Purpose Capital Fund	Issue 2 Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Equity in Pooled Cash and Investments	\$ 3,157,175	\$ 4,581,410	\$ 2,311,158	\$ 3,710,402	\$ 829,951	\$ 18,753,956	\$ 33,344,052
Cash and Investments in							
Segregated Accounts	0	0	0	0	0	11,962	11,962
Accounts Receivable	154,047	71,078	0	0	0	50,887	276,012
Accrued Interest Receivable	331,008	0	0	0	0	31,497	362,505
Intergovernmental Receivable	294,301	27,121	4,491	112	0	2,282,482	2,608,507
Property Taxes Receivable	1,217,397	0	0	0	0	1,429,412	2,646,809
Income Taxes Receivable	883,439	1,339,022	752,260	75,226	0	616,854	3,666,801
Interfund Receivable	2,826,004	0	0	910,000	0	0	3,736,004
Prepaid Items	135,208	91,074	15,081	0	0	40,672	282,035
Advance to Agency Fund	745	0	0	0	0	0	745
Advances to Other Funds	2,072,075	0	0	0	0	0	2,072,075
Restricted Cash	16,669	0	0	0	0	0	16,669
<i>Total Assets</i>	<u>\$ 11,088,068</u>	<u>\$ 6,109,705</u>	<u>\$ 3,082,990</u>	<u>\$ 4,695,740</u>	<u>\$ 829,951</u>	<u>\$ 23,217,722</u>	<u>\$ 49,024,176</u>
<b>Liabilities</b>							
Accounts Payable	\$ 98,028	\$ 18,820	\$ 0	\$ 0	\$ 0	\$ 285,887	\$ 402,735
Accrued Wages	225,847	212,771	3,931	0	0	122,929	565,478
Contracts Payable	0	0	19,930	49,896	0	622,058	691,884
Intergovernmental Payable	83,501	50,384	1,559	0	0	87,697	223,141
Matured Interest Payable	0	0	0	0	0	11,962	11,962
Interfund Payable	0	0	0	0	656,000	2,530,004	3,186,004
Advances from Other Funds	0	0	0	0	0	2,072,075	2,072,075
Unearned Revenue	0	0	0	306,669	0	0	306,669
<i>Total Liabilities</i>	<u>407,376</u>	<u>281,975</u>	<u>25,420</u>	<u>356,565</u>	<u>656,000</u>	<u>5,732,612</u>	<u>7,459,948</u>
<b>Deferred Inflows of Resources</b>							
Property Taxes Levied for the Next Year	1,194,415	0	0	0	0	1,402,461	2,596,876
Delinquent Property Taxes	22,982	0	0	0	0	26,951	49,933
Income Tax	274,866	479,669	269,477	26,948	0	220,972	1,271,932
Unavailable Revenue	219,400	0	0	0	0	1,139,745	1,359,145
<i>Total Deferred Inflows of Resources</i>	<u>1,711,663</u>	<u>479,669</u>	<u>269,477</u>	<u>26,948</u>	<u>0</u>	<u>2,790,129</u>	<u>5,277,886</u>
<b>Fund Balances</b>							
Nonspendable	2,223,952	91,074	15,081	0	0	329,161	2,659,268
Restricted	0	0	2,773,012	4,312,227	173,951	11,746,444	19,005,634
Committed	0	5,256,987	0	0	0	2,594,919	7,851,906
Assigned	2,037,536	0	0	0	0	1,570,366	3,607,902
Unassigned	4,707,541	0	0	0	0	(1,545,909)	3,161,632
<i>Total Fund Balances</i>	<u>8,969,029</u>	<u>5,348,061</u>	<u>2,788,093</u>	<u>4,312,227</u>	<u>173,951</u>	<u>14,694,981</u>	<u>36,286,342</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,088,068</u>	<u>\$ 6,109,705</u>	<u>\$ 3,082,990</u>	<u>\$ 4,695,740</u>	<u>\$ 829,951</u>	<u>\$ 23,217,722</u>	<u>\$ 49,024,176</u>

See accompanying notes to the basic financial statements.

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

<b>Total Governmental Fund Balances</b>		\$ 36,286,342
 <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.		55,316,526
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Delinquent Property Taxes	\$ 49,933	
Income Taxes	1,271,932	
Intergovernmental	<u>1,359,145</u>	2,681,010
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(27,377)
The net pension liability is not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Deferred Outflows - Pension	5,258,925	
Deferred Inflows - Pension	(207,004)	
Net Pension Liability	<u>(17,005,862)</u>	(11,953,941)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(11,730,000)	
OPWC Loan	(414,738)	
Unamortized Bond Premium	(189,750)	
Compensated Absences	<u>(1,620,503)</u>	<u>(13,954,991)</u>
<i>Net Position of Governmental Activities</i>		<u>\$ 68,347,569</u>

See accompanying notes to the basic financial statements.

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

	General Fund	Police Special Fund	Stormwater/ Street Fund	General Purpose Capital Fund	Issue 2 Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>							
Property Taxes	\$ 1,143,321	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,407,889	\$ 2,551,210
Income Taxes	3,258,575	4,875,237	2,738,899	273,890	0	2,245,894	13,392,495
Other Local Taxes	885	0	0	0	0	0	885
Payment in Lieu of Taxes	3,716	6,900	11,966	299	0	39,133	62,014
Special Assessments	0	0	0	0	0	3,250	3,250
Charges for Services	532,196	530,419	0	200	0	505,559	1,568,374
Licenses and Permits	713,272	0	0	0	0	7,915	721,187
Fines and Forfeitures	803,751	0	0	0	0	692,816	1,496,567
Intergovernmental	730,319	63,911	324,951	0	1,673,746	3,408,772	6,201,699
Investment Earnings	213,248	0	0	0	0	24,330	237,578
Rent	24,094	0	0	13,333	0	7,688	45,115
Contributions and Donations	12,608	50	0	13,669	0	17,359	43,686
Other	12,433	9,568	0	0	0	15,623	37,624
<i>Total Revenues</i>	<u>7,448,418</u>	<u>5,486,085</u>	<u>3,075,816</u>	<u>301,391</u>	<u>1,673,746</u>	<u>8,376,228</u>	<u>26,361,684</u>
<b>Expenditures</b>							
Current:							
General Government	6,307,008	0	0	0	0	503,267	6,810,275
Security of Persons and Property	183,829	4,948,741	0	0	0	3,123,900	8,256,470
Public Health	188,642	0	0	0	0	1,172	189,814
Leisure Time Services	0	0	0	0	0	1,300,303	1,300,303
Community Development	772,707	0	0	0	0	1,709,004	2,481,711
Basic Utility Service	0	0	0	0	0	92,272	92,272
Transportation	51,519	0	5,343,842	0	0	1,706,450	7,101,811
Capital Outlay	0	0	0	736,124	763,719	754,784	2,254,627
Debt Service:							
Principal Retirement	0	0	513,232	190,000	0	0	703,232
Interest and Fiscal Charges	0	0	244,690	92,000	0	0	336,690
<i>Total Expenditures</i>	<u>7,503,705</u>	<u>4,948,741</u>	<u>6,101,764</u>	<u>1,018,124</u>	<u>763,719</u>	<u>9,191,152</u>	<u>29,527,205</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<u>(55,287)</u>	<u>537,344</u>	<u>(3,025,948)</u>	<u>(716,733)</u>	<u>910,027</u>	<u>(814,924)</u>	<u>(3,165,521)</u>
<b>Other Financing Sources (Uses)</b>							
Proceeds from Sale of Capital Assets	3,848	842	0	0	0	247	4,937
Notes Issued	0	0	0	0	336,530	0	336,530
<i>Total Other Financing Sources (Uses)</i>	<u>3,848</u>	<u>842</u>	<u>0</u>	<u>0</u>	<u>336,530</u>	<u>247</u>	<u>341,467</u>
<i>Net Change in Fund Balance</i>	<u>(51,439)</u>	<u>538,186</u>	<u>(3,025,948)</u>	<u>(716,733)</u>	<u>1,246,557</u>	<u>(814,677)</u>	<u>(2,824,054)</u>
<i>Fund Balance Beginning of Year</i>	<u>9,020,468</u>	<u>4,809,875</u>	<u>5,814,041</u>	<u>5,028,960</u>	<u>(1,072,606)</u>	<u>15,509,658</u>	<u>39,110,396</u>
<i>Fund Balance End of Year</i>	<u>\$ 8,969,029</u>	<u>\$ 5,348,061</u>	<u>\$ 2,788,093</u>	<u>\$ 4,312,227</u>	<u>\$ 173,951</u>	<u>\$ 14,694,981</u>	<u>\$ 36,286,342</u>

See accompanying notes to the basic financial statements.

**City of Medina**  
**Medina County, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2016*

<b>Net Change in Fund Balances - Total Governmental Funds</b>		<b>\$ (2,824,054)</b>
 <i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
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.		
Capital Asset Additions	\$ 4,397,794	
Transfer of Assets	(1,002,885)	
Current Year Depreciation	<u>(3,203,288)</u>	191,621
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Delinquent Property Taxes	43,017	
Income Taxes	239,567	
Intergovernmental	(948,253)	
Other	<u>(73,637)</u>	(739,306)
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General Obligation Bonds	695,000	
OPWC Loan	<u>8,232</u>	703,232
Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
OPWC Loans		(336,530)
In the statement of activities, interest is accrued on outstanding bonds, and bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Accrued Interest Payable	681	
Amortization of Premium on Bonds	<u>12,650</u>	13,331
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		1,319,114
Except for amount reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		
		(2,405,308)
Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Compensated Absences		<u>(570,235)</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$ (4,648,135)</u></u>

See accompanying notes to the basic financial statements.

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

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 705,360	\$ 1,249,169	\$ 1,143,321	\$ (105,848)
Income Taxes	2,003,398	3,211,000	3,247,319	36,319
Other Local Taxes	712	850	1,154	304
Payment in Lieu of Taxes	1,732	1,000	2,808	1,808
Charges for Services	81,147	108,750	131,532	22,782
Licenses and Permits	218,190	160,950	353,665	192,715
Fines and Forfeitures	504,990	842,500	818,541	(23,959)
Intergovernmental	455,714	771,627	738,669	(32,958)
Investment Earnings	179,751	150,000	291,360	141,360
Rent	14,865	15,000	24,094	9,094
Contributions and Donations	7,624	0	12,358	12,358
Other	3,463	20,000	5,613	(14,387)
<i>Total Revenues</i>	<u>4,176,946</u>	<u>6,530,846</u>	<u>6,770,434</u>	<u>239,588</u>
<b>Expenditures</b>				
Current:				
General Government	6,328,711	7,342,717	5,734,992	1,607,725
Security of Persons and Property	222,559	323,543	183,375	140,168
Public Health	224,780	273,884	205,717	68,167
Community Development	900,762	1,252,636	798,150	454,486
Basic Utility Service	1,185	1,185	0	1,185
<i>Total Expenditures</i>	<u>7,677,997</u>	<u>9,193,965</u>	<u>6,922,234</u>	<u>2,271,731</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,501,051)</u>	<u>(2,663,119)</u>	<u>(151,800)</u>	<u>2,511,319</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	2,500	2,500	3,836	1,336
Advances In	1,687,386	1,687,386	1,525,000	(162,386)
Advances Out	0	(2,826,004)	(2,826,004)	0
Transfers Out	0	(55,000)	0	55,000
<i>Total Other Financing Sources (Uses)</i>	<u>1,689,886</u>	<u>(1,191,118)</u>	<u>(1,297,168)</u>	<u>(106,050)</u>
<i>Net Change in Fund Balance</i>	(1,811,165)	(3,854,237)	(1,448,968)	2,405,269
<i>Fund Balance Beginning of Year</i>	3,774,303	3,774,303	3,774,303	0
Prior Year Encumbrances Appropriated	94,840	94,840	94,840	0
<i>Fund Balance End of Year</i>	<u>\$ 2,057,978</u>	<u>\$ 14,906</u>	<u>\$ 2,420,175</u>	<u>\$ 2,405,269</u>

See accompanying notes to the basic financial statements.

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Income Taxes	\$ 4,864,950	\$ 4,864,950	\$ 4,851,038	\$ (13,912)
Payment in Lieu of Taxes	2,500	2,500	4,901	2,401
Charges for Services	470,000	470,000	459,341	(10,659)
Intergovernmental	5,000	5,000	66,246	61,246
Contributions and Donations	500	500	50	(450)
Other	15,000	15,000	9,568	(5,432)
<i>Total Revenues</i>	<u>5,357,950</u>	<u>5,357,950</u>	<u>5,391,144</u>	<u>33,194</u>
<b>Expenditures</b>				
Current:				
Security of Persons and Property	5,632,247	5,967,713	5,015,071	952,642
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(274,297)</u>	<u>(609,763)</u>	<u>376,073</u>	<u>985,836</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	0	0	842	842
<i>Net Change in Fund Balance</i>	(274,297)	(609,763)	376,915	986,678
<i>Fund Balance Beginning of Year</i>	4,148,143	4,148,143	4,148,143	0
Prior Year Encumbrances Appropriated	32,345	32,345	32,345	0
<i>Fund Balance End of Year</i>	<u>\$ 3,906,191</u>	<u>\$ 3,570,725</u>	<u>\$ 4,557,403</u>	<u>\$ 986,678</u>

See accompanying notes to the basic financial statements.

**City of Medina**  
**Medina County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Stormwater/Street Fund*  
*For the Year Ended December 31, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Income Taxes	\$ 2,427,979	\$ 2,830,000	\$ 2,725,303	\$ (104,697)
Payment in Lieu of Taxes	9,812	5,000	11,014	6,014
Intergovernmental	289,500	1,511,000	324,951	(1,186,049)
Other	18,709	0	0	0
<i>Total Revenues</i>	<u>2,746,000</u>	<u>4,346,000</u>	<u>3,061,268</u>	<u>(1,284,732)</u>
<b>Expenditures</b>				
Current:				
Transportation	4,117,392	8,947,275	8,268,982	678,293
Debt Service:				
Principal Retirement	513,232	513,232	513,232	0
Interest and Fiscal Charges	244,690	244,690	244,690	0
<i>Total Expenditures</i>	<u>4,875,314</u>	<u>9,705,197</u>	<u>9,026,904</u>	<u>678,293</u>
<i>Net Change in Fund Balance</i>	(2,129,314)	(5,359,197)	(5,965,636)	(606,439)
<i>Fund Balance Beginning of Year</i>	3,656,915	3,656,915	3,656,915	0
Prior Year Encumbrances Appropriated	<u>1,707,391</u>	<u>1,707,391</u>	<u>1,707,391</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,234,992</u>	<u>\$ 5,109</u>	<u>\$ (601,330)</u>	<u>\$ (606,439)</u>

See accompanying notes to the basic financial statements.



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

	Enterprise Funds				Total
	Water Fund	Sanitation Fund	Recreation Center Fund	Nonmajor Enterprise Fund	
<b>Assets</b>					
<i>Current Assets:</i>					
Equity in Pooled Cash and Investments	\$ 1,649,819	\$ 1,079,556	\$ 2,459,522	\$ 52,134	\$ 5,241,031
Accounts Receivable	1,202,569	837,979	20,763	0	2,061,311
Accrued Interest Receivable	14,654	9,589	0	0	24,243
Intergovernmental Receivable	0	0	314	0	314
Income Taxes Receivable	0	0	210,633	0	210,633
Prepaid Items	25,920	24,966	23,863	0	74,749
<i>Total Current Assets</i>	<u>2,892,962</u>	<u>1,952,090</u>	<u>2,715,095</u>	<u>52,134</u>	<u>7,612,281</u>
<i>Non-Current Assets:</i>					
Investment in Joint Venture	6,871,177	0	0	0	6,871,177
Non-Depreciable Capital Assets	170,079	0	0	0	170,079
Depreciable Capital Assets, Net	24,704,009	556,034	5,706,732	32,448	30,999,223
<i>Total Non-Current Assets</i>	<u>31,745,265</u>	<u>556,034</u>	<u>5,706,732</u>	<u>32,448</u>	<u>38,040,479</u>
<i>Total Assets</i>	<u>34,638,227</u>	<u>2,508,124</u>	<u>8,421,827</u>	<u>84,582</u>	<u>45,652,760</u>
<b>Deferred Outflow of Resources</b>					
Deferred Charges on Refunding	108,188	0	59,423	0	167,611
Pension	379,125	430,280	500,445	0	1,309,850
<i>Total Deferred Outflow of Resources</i>	<u>487,313</u>	<u>430,280</u>	<u>559,868</u>	<u>0</u>	<u>1,477,461</u>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	188,524	93,167	109,881	0	391,572
Accrued Wages	44,717	48,702	55,625	0	149,044
Contracts Payable	10,543	0	0	0	10,543
Intergovernmental Payable	14,902	16,291	19,393	0	50,586
Interfund Payable	550,000	0	0	0	550,000
Accrued Interest Payable	18,041	0	7,169	0	25,210
Compensated Absences Payable	81,976	83,225	50,514	0	215,715
OWDA Loans Payable	94,032	0	0	0	94,032
General Obligation Bonds Payable	720,000	0	425,000	0	1,145,000
<i>Total Current Liabilities</i>	<u>1,722,735</u>	<u>241,385</u>	<u>667,582</u>	<u>0</u>	<u>2,631,702</u>
<i>Long-Term Liabilities:</i>					
Compensated Absences Payable - Net of Current Portion	71,541	56,363	45,276	0	173,180
OWDA Loans Payable - Net of Current Portion	540,690	0	0	0	540,690
General Obligation Bonds Payable - Net of Current Portion	6,278,846	0	2,451,737	0	8,730,583
Net Pension Liability	992,254	1,126,137	1,309,776	0	3,428,167
<i>Total Long-Term Liabilities</i>	<u>7,883,331</u>	<u>1,182,500</u>	<u>3,806,789</u>	<u>0</u>	<u>12,872,620</u>
<i>Total Liabilities</i>	<u>9,606,066</u>	<u>1,423,885</u>	<u>4,474,371</u>	<u>0</u>	<u>15,504,322</u>
<b>Deferred Inflows of Resources</b>					
Pension	22,412	25,436	29,584	0	77,432
<b>Net Position</b>					
Net Investment in Capital Assets	17,240,520	556,034	2,829,995	32,448	20,658,997
Restricted for Capital Outlay	0	0	416,441	0	416,441
Unrestricted	8,256,542	933,049	1,231,304	52,134	10,473,029
<i>Total Net Position</i>	<u>\$ 25,497,062</u>	<u>\$ 1,489,083</u>	<u>\$ 4,477,740</u>	<u>\$ 84,582</u>	<u>\$ 31,548,467</u>

See accompanying notes to the basic financial statements.

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

	Enterprise Funds				Total
	Water Fund	Sanitation Fund	Recreation Center Fund	Nonmajor Enterprise Fund	
<b>Operating Revenues</b>					
Charges for Services	\$ 4,842,023	\$ 3,352,432	\$ 1,821,377	\$ 0	\$ 10,015,832
Other	0	2,686	45	0	2,731
<i>Total Operating Revenues</i>	<u>4,842,023</u>	<u>3,355,118</u>	<u>1,821,422</u>	<u>0</u>	<u>10,018,563</u>
<b>Operating Expenses</b>					
Personal Services	1,157,149	1,387,471	1,368,895	0	3,913,515
Contractual Services	2,075,261	1,177,899	279,927	0	3,533,087
Materials and Supplies	362,856	420,611	343,891	0	1,127,358
Depreciation	446,112	61,274	160,995	2,821	671,202
Other	3,082	12,856	2,708	0	18,646
<i>Total Operating Expenses</i>	<u>4,044,460</u>	<u>3,060,111</u>	<u>2,156,416</u>	<u>2,821</u>	<u>9,263,808</u>
<i>Operating Income (Loss)</i>	<u>797,563</u>	<u>295,007</u>	<u>(334,994)</u>	<u>(2,821)</u>	<u>754,755</u>
<b>Non-Operating Revenues (Expense)</b>					
Investment Earnings	15,968	10,627	0	0	26,595
Income Tax	0	0	783,378	0	783,378
Payment in Lieu of Taxes	0	0	1,085	0	1,085
Interest and Fiscal Charges	(274,324)	0	(99,063)	0	(373,387)
<i>Total Non-Operating Revenues (Expense)</i>	<u>(258,356)</u>	<u>10,627</u>	<u>685,400</u>	<u>0</u>	<u>437,671</u>
<i>Income (Loss) Before Capital Contributions</i>	<u>539,207</u>	<u>305,634</u>	<u>350,406</u>	<u>(2,821)</u>	<u>1,192,426</u>
Capital Contributions	969,235	0	35,225	0	1,004,460
<i>Change in Net Position</i>	<u>1,508,442</u>	<u>305,634</u>	<u>385,631</u>	<u>(2,821)</u>	<u>2,196,886</u>
<i>Net Position Beginning of Year</i> <i>Restated, See Note 20</i>	<u>23,988,620</u>	<u>1,183,449</u>	<u>4,092,109</u>	<u>87,403</u>	<u>29,351,581</u>
<i>Net Position End of Year</i>	<u>\$ 25,497,062</u>	<u>\$ 1,489,083</u>	<u>\$ 4,477,740</u>	<u>\$ 84,582</u>	<u>\$ 31,548,467</u>

See accompanying notes to the basic financial statements.

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

	Enterprise Funds				Totals
	Water	Sanitation	Recreation Center	Nonmajor Enterprise Fund	
<b>Cash Flows from Operating Activities</b>					
Cash Received from Customers	\$ 4,811,001	\$ 3,354,316	\$ 1,825,668	\$ 0	\$ 9,990,985
Cash Received from Other Operating Receipts	0	2,686	45	0	2,731
Cash Payments to Suppliers for Goods and Services	(369,003)	(429,373)	(358,059)	0	(1,156,435)
Cash Payments to Employees for Services and Benefits	(1,075,966)	(1,241,612)	(1,276,147)	0	(3,593,725)
Cash Payments for Contractual Services	(2,004,827)	(1,218,726)	(259,333)	0	(3,482,886)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,361,205</u>	<u>467,291</u>	<u>(67,826)</u>	<u>0</u>	<u>1,760,670</u>
<b>Cash Flows from Noncapital Financing Activities</b>					
Income Taxes	0	0	763,085	0	763,085
Payment in Lieu of Taxes	0	0	1,085	0	1,085
Other Non-Operating Receipts	36,056	0	0	0	36,056
Advances In	0	0	30,000	0	30,000
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>36,056</u>	<u>0</u>	<u>794,170</u>	<u>0</u>	<u>830,226</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Capital Grants	0	0	1,575	0	1,575
Payment for Capital Acquisitions	(24,592)	(225,048)	0	0	(249,640)
Advances In	550,000	0	0	0	550,000
Advances Out	(581,968)	0	0	0	(581,968)
Principal Payments on Debt	(794,789)	0	(415,000)	0	(1,209,789)
Interest Payments on Debt	(263,183)	0	(96,200)	0	(359,383)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(1,114,532)</u>	<u>(225,048)</u>	<u>(509,625)</u>	<u>0</u>	<u>(1,849,205)</u>
<b>Cash Flows from Investing Activities</b>					
Investment Earnings	11,128	7,047	0	0	18,175
<i>Net Increase (Decrease) in Cash and Investments</i>	293,857	249,290	216,719	0	759,866
<i>Cash and Investments Beginning of Year</i>	<u>1,355,962</u>	<u>830,266</u>	<u>2,242,803</u>	<u>52,134</u>	<u>4,481,165</u>
<i>Cash and Investments End of Year</i>	<u>\$ 1,649,819</u>	<u>\$ 1,079,556</u>	<u>\$ 2,459,522</u>	<u>\$ 52,134</u>	<u>\$ 5,241,031</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Operating Income (Loss)	\$ 797,563	\$ 295,007	\$ (334,994)	\$ (2,821)	\$ 754,755
Adjustments:					
Depreciation	446,112	61,274	160,995	2,821	671,202
(Increase) Decrease in Assets and Deferred Outflows:					
Accounts Receivable	(31,022)	1,884	4,291	0	(24,847)
Intergovernmental Receivable	0	0	(66)	0	(66)
Prepaid Items	(6,147)	(8,762)	(14,102)	0	(29,011)
Investment in Joint Venture	46,001	0	0	0	46,001
Net Pension Asset	2,370	2,441	3,064	0	7,875
Deferred Outflows - Pension	(248,017)	(295,246)	(330,963)	0	(874,226)
Increase (Decrease) in Liabilities and Deferred Inflows:					
Accounts Payable	16,972	(27,971)	23,302	0	12,303
Accrued Wages	5,197	3,365	6,684	0	15,246
Contracts Payable	10,543	0	0	0	10,543
Compensated Absences Payable	53,424	53,709	39,506	0	146,639
Intergovernmental Payable	(4,562)	(5,872)	(5,863)	0	(16,297)
Deferred Inflows - Pension	8,893	11,512	12,108	0	32,513
Net Pension Liability	263,878	375,950	368,212	0	1,008,040
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 1,361,205</u>	<u>\$ 467,291</u>	<u>\$ (67,826)</u>	<u>\$ 0</u>	<u>\$ 1,760,670</u>

**Noncash Capital Financing Activities:**

The water and recreation center funds received capital assets from governmental activities in the amount of \$969,235 and \$33,650, respectively.  
See accompanying notes to the basic financial statements.

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

	Private Purpose Trust <u>Tricentennial</u>	<u>Agency Funds</u>
<b>Assets</b>		
Equity in Pooled Cash and Investments	\$ 6,465	\$ 428,713
Cash in Segregated Accounts	<u>0</u>	<u>344,216</u>
<i>Total Assets</i>	<u>6,465</u>	<u>\$ 772,929</u>
<b>Liabilities</b>		
Advance From Primary Government	0	\$ 745
Undistributed Monies	<u>0</u>	<u>772,184</u>
<i>Total Liabilities</i>	<u>0</u>	<u>\$ 772,929</u>
<b>Net Position</b>		
Held in Trust for Tricentennial	<u>\$ 6,465</u>	

See accompanying notes to the basic financial statements.

**City of Medina**  
**Medina County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Fiduciary Fund*  
*For the Year Ended December 31, 2016*

	Private Purpose Trust Tricentennial
<b>Additions</b>	
Interest	\$ 6
<i>Change in Net Position</i>	6
<i>Net Position Beginning of Year</i>	6,459
<i>Net Position End of Year</i>	\$ 6,465

See accompanying notes to the basic financial statements.

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

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**Note 1 – Description of the City and Reporting Entity**

The City of Medina (the City) was organized in 1952 as a political body and corporation established for the purpose of exercising the rights and privileges conveyed to it by the constitution of the State of Ohio. The City operates under a charter as a home-rule municipal corporation under the laws of the State of Ohio. The City provides police and fire protection, emergency medical, parks and recreation, planning, zoning, street maintenance and repair, water distribution, refuse collection and general administrative services to the citizens of the City.

***Reporting Entity***

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that financial statements are not misleading. A primary government consists of all funds, departments, boards and agencies that are not legally separate from the City. The primary government of the City includes City departments and agencies that provide the following services: police protection, fire fighting and prevention, street maintenance and repairs, building inspection, parks and recreation, water, and sanitation.

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

The City participates in the Medina-Lorain Water Consortium, a joint venture, and the Joint Economic Development District, which is a jointly governed organization. (See Note 15 and 16.)

Management believes the financial statements included in this report represent all of the funds of the City over which the City has the ability to exercise direct operating control.

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

The basic financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The most significant of the City's accounting policies are described below.

***Basis of Presentation***

The City'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.

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

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***Government-wide Financial Statements***

The statement of net position and the statement of activities display information about the City 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 City that are governmental and those that are considered business-type activities.

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

***Fund Financial Statements***

During the year, the City segregates transactions related to certain City 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 City 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. Fiduciary funds are reported by type.

***Fund Accounting***

The City 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 City's major governmental funds:

*General Fund* - The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio.



**City of Medina**  
**Medina County, Ohio**

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

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*Police Special Fund* – The police special revenue fund accounts for financial resources whose use is committed to police department expenses. These resources are primarily generated through income tax.

*Stormwater/Street Fund* – The stormwater/street special revenue fund accounts for financial resources whose use is restricted to street projects. These resources are primarily generated through income tax.

*General Purpose Capital Fund* – The general purpose capital fund accounts for a percentage of income tax money received to defray the cost of general purpose capital expenditures.

*Issue 2 Project Fund* – The Issue 2 project fund accounts for monies restricted for Issue 2 project expenditures.

The other governmental funds of the City account for grants and other resources to which the City is bound to observe constraints imposed upon the use of the resources.

***Proprietary Funds***

Proprietary fund reporting focuses on changes in net position, financial position and cash flows. Proprietary funds are classified as enterprise.

*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 following are the City's major enterprise funds:

*Water Fund* – The water fund accounts for financial resources whose use is restricted to providing water service. These resources are primarily generated through charges for water service.

*Sanitation Fund* – The sanitation fund accounts for financial resources whose use is restricted to providing refuse collection. These resources are primarily generated through charges for sanitation services.

*Recreation Center Fund* – The recreation center fund accounts for financial resources whose use is restricted to providing recreation service through the Medina Community Recreation Center. These resources are primarily generated through charges for Medina Community Recreation Center use and income tax.

The other proprietary fund of the City accounts for the stormwater utility.

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

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***Fiduciary Funds***

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. The City's agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The City's agency funds account for Section 125 employee deductions, payroll-related expenses, law library fines, state building fees, donations for cemetery improvements, municipal court operations, and deposits held for bid/performance bonds, water meters, developers, utility customers, and planning/zoning. The private purpose trust fund accounts for money held in trust for the tricentennial.

***Measurement Focus***

***Government-wide Financial Statements***

The government-wide financial statements are prepared using the economic resources measurement focus. All non-fiduciary assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the City are included on the statement of 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 a reconciliation 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 proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of 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 City finances and meets the cash flow needs of its proprietary activities.

Private purpose trust funds are reported using the economic resources measurement focus. Agency funds do not report a measurement focus as they do not report operations.

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

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***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 are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows/outflows 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 City, available means expected to be received within sixty days of year-end. Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange 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: income tax, state-levied locally shared taxes (including gasoline tax), fines and forfeitures, interest, grants, fees and rent.

***Deferred Inflows of Resources and Deferred Outflows 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 represent 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 City, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding and for pension. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 10.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the City, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the

**City of Medina**  
**Medina County, Ohio**

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

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governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the City, unavailable revenue may include delinquent property taxes, income taxes, intergovernmental grants and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 10)

***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, except agency funds, are legally required to be budgeted and appropriated, however, only governmental funds are required to be reported. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of 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 Council may appropriate. The appropriations resolution is Council's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of control has been established by Council at the object level (personal services and other) within each department in the general fund and at the object level (personal services and other) for all other funds. Budgetary modifications may only be made by resolution of the City Council at the legal level of control.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Director of Finance. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2016.

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

***Cash and Investments***

To improve cash management, cash received by the City is pooled. Monies for all funds, except an amount in the special assessment bond retirement fund are maintained in this pool. Individual fund integrity is maintained through the City's records. Interest in the pool is presented as "equity in pooled cash and investments" on the financial statements.

**City of Medina**  
**Medina County, Ohio**

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

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The City has a sinking fund account for special assessment bonds. The balance in this account is presented on the financial statements as “cash in segregated accounts.”

During 2016, investments included a repurchase agreement, STAR Ohio, Federated Money Market, Federal Home Loan Mortgage Corporation, Federal Home Loan Bank, Federal National Mortgage and certificates of deposit.

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

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

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2016 amounted to \$213,248, which includes \$194,775, assigned from other City funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the City are presented on the financial statements as “Equity in Pooled Cash and Investments.” Investments with an original maturity of more than three months that are not made from the pool are reported as “Investments.” Unclaimed monies are presented on the financial statements as “Restricted Cash.”

***Capital Assets***

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These 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 proprietary 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 updated for additions and retirements during the year. Intangible assets are recorded at cost and donated capital assets are recorded at their acquisition values as of the date received. The City maintains a capitalization threshold of

**City of Medina**  
**Medina County, Ohio**

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

\$10,000. The City’s infrastructure consists of bridges, storm sewers, streets, traffic signals and water lines. 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. It is the policy of the City to not capitalize interest costs incurred as part of construction for enterprise funds.

All reported capital assets are required to be depreciated except for land, construction in progress and intangible assets. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the City Engineer’s interpretation of historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Land	N/A	N/A
Construction in Progress	N/A	N/A
Intangible	N/A	N/A
Improvements	10 - 25 Years	10 - 20 Years
Buildings	10 - 100 Years	10 - 75 Years
Vehicles, Furniture and Equipment	3 - 25 Years	5 - 15 Years
Infrastructure	10 - 50 Years	10 - 75 Years

***Interfund Balances***

On fund financial statements, long-term interfund loans are classified as “advances to/from other funds.” On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund receivables/payables.” These amounts are eliminated in the governmental and business-type activities columns of 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***

The City reports compensated absences in accordance with the provisions of GASB No. 16, *Accounting for 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 employer will compensate the employees for the benefits through paid time off or some other means.

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 City’s past experience of making termination payments.

The entire compensated absence liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures 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

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

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fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

***Pensions***

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

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

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

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

***Fund Balance***

In accordance with Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the City classifies its fund balance based on the purpose for which the resources were received and the level of constraint placed on the resources. 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. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed or assigned.

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

*Committed* – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance) of City Council. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance) it employed to previously commit those amounts. Committed

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

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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 City 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. In the general fund, assigned amounts represent intended uses established by City Council. The City Council has, by resolution, authorized the Finance Director to assign fund balance. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget.

*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 resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

The City 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.

***Net Position***

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. At December 31, 2016, there was no net position restricted by enabling legislation.

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

***Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the City, these revenues are charges for services for water services, refuse collection, use of the recreation center, and storm water. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenue and expenses not meeting these definitions are classified as nonoperating.



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

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***Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction. In 2016, the governmental activities transferred capital assets to the water fund and recreation center fund.

***Interfund Activity***

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

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. Interfund transfers are eliminated when reported in the entity wide financial statements for both the governmental and business-type activities. Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund, and as a reduction of expenditures/expenses in the fund that is reimbursed.

***Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the City Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2016.

***Estimates***

The preparation of the 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.

***Implementation of New Accounting Principles***

For the year ended December 31, 2016, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, GASB Statement No. 77, *Tax Abatement Disclosures*, GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*.

GASB Statement No. 72 clarifies the definition of fair value for financial reporting purposes, establishes general principles for measuring fair value, provides additional fair value application guidance, and

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

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enhances disclosures about fair value measurements. These changes were incorporated in the City's fiscal year 2016 note disclosures; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of GASB Statement No. 68 as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also clarifies the application of certain provisions of GASB Statements 67 and 68. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the City.

GASB Statement No. 76 reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 did not have an effect on the financial statements of the City.

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. The implementation of this statement did not result in any change in the City's financial statements as the City does not have any material GASB Statement No. 77 tax abatements.

GASB Statement No. 78 amends the scope of GASB Statement No. 68 to exclude certain multiple-employer defined benefit pension plans provided to employees of state and local governments on the basis that obtaining the measurements and other information required by GASB Statement No. 68 was not feasible. The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the City.

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

### **Note 3 – Fund Balance**

Fund balance can be classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in governmental funds.

The City has established a policy for the maintenance and use of unencumbered cash reserves in the City's general fund for the purpose of financial stability and to back-up future repayment of debt.

- a) The Administration and Council shall attempt to maintain an unencumbered cash reserve of at least twenty-five percent (25%) of each respective year's revenues for that fund.

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- b) If the cash reserves are near or at this threshold, the Administration and Council shall review austerity measures and revenue enhancements.
- c) Cash reserves below the threshold may be used primarily for emergencies as the Administration and Council designate.
- d) Cash reserves above the threshold may be used for any legitimate governmental purpose to protect the health, safety and welfare of the City of Medina, including the early retirement of debt for capital items or projects with a useful life of more than five years and any other purpose that will not cause an annual reduction below the twenty-five percent (25%) threshold.

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

	General Fund	Police Special Fund	Stormwater/ Street Fund	General Purpose Capital Fund	Issue 2 Project Fund	Other Governmental Funds	Total
Nonspendable for:							
Unclaimed Monies	\$ 16,669	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,669
Prepaid Items	135,208	91,074	15,081	0	0	40,672	282,035
Long-Term Advances	2,072,075	0	0	0	0	0	2,072,075
Perpetual Care	0	0	0	0	0	288,489	288,489
<b>Total Nonspendable</b>	<b>2,223,952</b>	<b>91,074</b>	<b>15,081</b>	<b>0</b>	<b>0</b>	<b>329,161</b>	<b>2,659,268</b>
Restricted for:							
Security Operations and Programs	0	0	0	0	0	1,282,389	1,282,389
Emergency Medical Services	0	0	0	0	0	1,198,866	1,198,866
Drug and Alcohol Programs	0	0	0	0	0	431,311	431,311
Airport Operations and Improvements	0	0	0	0	0	55,517	55,517
Court Operations and Capital Outlay	0	0	0	0	0	4,925,962	4,925,962
Cemetery Operations and Improvement	0	0	0	0	0	512,312	512,312
Community Improvement	0	0	0	4,312,227	173,951	182,305	4,668,483
Stormwater/Street Improvement	0	0	2,773,012	0	0	0	2,773,012
Street Repair and Improvement	0	0	0	0	0	2,326,460	2,326,460
Debt Service	0	0	0	0	0	707,068	707,068
Other Purposes	0	0	0	0	0	124,254	124,254
<b>Total Restricted</b>	<b>0</b>	<b>0</b>	<b>2,773,012</b>	<b>4,312,227</b>	<b>173,951</b>	<b>11,746,444</b>	<b>19,005,634</b>
Committed to:							
Recreation Activities and Improvement	0	0	0	0	0	1,480,390	1,480,390
Community Improvement	0	0	0	0	0	157,294	157,294
Security Operations and Programs	0	5,256,987	0	0	0	685,767	5,942,754
Technology Capital Improvement	0	0	0	0	0	264,313	264,313
Bicentennial Celebration Donations	0	0	0	0	0	7,155	7,155
<b>Total Committed</b>	<b>0</b>	<b>5,256,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,594,919</b>	<b>7,851,906</b>

(continued)

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	General Fund	Police Special Fund	Stormwater/ Street Fund	General Purpose Capital Fund	Issue 2 Project Fund	Other Governmental Funds	Total
Assigned for:							
Recreation Activities and Improvement	0	0	0	0	0	355	355
Street Repair and Improvement	0	0	0	0	0	384,954	384,954
Community Improvement	61,368	0	0	0	0	217,233	278,601
Other Capital Projects	0	0	0	0	0	967,824	967,824
Cable Television	680,387	0	0	0	0	0	680,387
Encumbrances:							
General Government	50,953	0	0	0	0	0	50,953
Public Health	3,174	0	0	0	0	0	3,174
Community Development	2,553	0	0	0	0	0	2,553
Subsequent Year Appropriations	1,215,621	0	0	0	0	0	1,215,621
Other Purposes	23,480	0	0	0	0	0	23,480
<b>Total Assigned</b>	<u>2,037,536</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,570,366</u>	<u>3,607,902</u>
Unassigned (Deficit)	4,707,541	0	0	0	0	(1,545,909) *	3,161,632
<b>Total Fund Balance (Deficit)</b>	<u>\$ 8,969,029</u>	<u>\$5,348,061</u>	<u>\$ 2,788,093</u>	<u>\$ 4,312,227</u>	<u>\$ 173,951</u>	<u>\$ 14,694,981</u>	<u>\$36,286,342</u>

\* Fund balances at December 31, 2016 included the following individual fund deficits:

	Deficit Fund Balance
Nonmajor Governmental Funds:	
Community Development Block Grant Fund	\$ 131,389
Ohio Housing Trust Fund	4,352
Section 319(h) Nonpoint Source Grant	197,075
CDBG - CHIP CFDA 14.228	114,234
Home - CHIP CFDA 14.239	202,713
Fire Capital Replacement Fund	23,819
Federal Highway Administration Fund	411,686
Special Assessments Projects Fund	4,827
Municipal Airport Fund	455,814
	\$ 1,545,909

The deficits in these governmental funds resulted from adjustments for accrued liabilities. The general fund is liable for any deficit in these funds and will provide transfers when cash is required, not when accruals occur.

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**Note 4 – Deposits and Investments**

State statutes classify monies held by the City into three categories.

Active deposits are public deposits necessary to meet current demands on the City treasury. Active monies must be maintained either as cash in the City treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that Council has identified as not required for use within the current 5-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies, which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds with the City Finance Director 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.

Interim monies may be invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by 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 agreements 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. Bonds and other obligations of the State of Ohio and political subdivisions;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and

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6. The State Treasurer's investment pool (STAR Ohio and STAR Plus);
7. Certain banker's acceptances and commercial paper notes in an amount not to exceed 40 percent of the interim monies available for investment at any one time; and,
8. Under limited circumstances, corporate note interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

Effective September 27, 1996, investments in stripped principal or interest obligations are no longer allowed to be purchased. Reverse repurchase agreements and derivatives are also prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity.

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned to it. Protection of the City's cash and deposits is provided by the Federal Deposit Insurance Corporation, as well as qualified securities pledged by the institution holding the assets. By law, financial institutions must collateralize all uninsured public deposits. The face value of the pooled collateral must equal at least 105 percent of uninsured public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

**Deposits** - The carrying value of the City's deposits totaled \$11,400,028 and the bank balances of the deposits totaled \$12,094,591. Of the bank balance \$1,335,453 was covered by depository insurance and \$10,759,138 was exposed to custodial credit risk as described previously. Although the securities serving as collateral were held by the pledging institution in the pledging institution's name, and all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

**Investments** - As of December 31, 2016, the City had the following investments:

S&P Global Ratings	Investment	Measurement Amount	in Months			% Total Investments
			0-12	13-36	Over 36	
AAAm	STAR Ohio	\$ 1,069	\$ 1,069	\$ 0	\$ 0	0.0%
AAA	Federated Money Market	175,728	175,728	0	0	0.6%
AAA	Federal Home Loan Mortgage Corporation	4,003,340	0	2,018,840	1,984,500	14.3%
AAA	Federal Home Loan Bank	4,998,320	4,998,320	0	0	17.9%
AAA	Federal National Mortgage	16,837,170	0	8,039,970	8,797,200	60.1%
N/A	Repurchase Agreement	1,977,453	1,977,453	0	0	7.1%
		<u>\$27,993,080</u>	<u>\$ 7,152,570</u>	<u>\$10,058,810</u>	<u>\$10,781,700</u>	<u>100.0%</u>

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The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the City's recurring fair value measurements as of December 31, 2016. As discussed further in Note 2, the repurchase agreement is reported at cost and STAR Ohio is reported at its share price. All other investments of the City are valued using quoted market prices (Level 1 inputs).

**Interest Rate Risk** - The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. The City's policy indicates that the investments must mature within five years, unless matched to a specific obligation or debt of the City.

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2016, is 52 days and carries a rating of AAAM by S&P Global Ratings.

**Credit Risk** - The credit risk of the City's investments is in the previous table.

**Custodial Credit Risk** - For an investment, custodial risk is that risk that, in the event of the failure of the counterparty, the City will no longer be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment in repurchase agreements is collateralized by underlying securities pledged by the investment's counterparty, not in the name of the City. Ohio law requires the market value of the securities subject to repurchase agreements must exceed the principal value of the securities subject to a repurchase agreement by 2 percent. The City has no investment policy dealing with investment custodial 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.

**Concentration of Credit Risk** - No more than 50 percent of the City's total investment portfolio will be invested in a single financial institution with the exception of U.S. Treasury securities and authorized pools.

**Note 5 – Budgetary Basis of Accounting**

While the City is reporting financial position, results of operations and changes in fund balance 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 Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual presented for the general fund, police special fund and stormwater/street fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and GAAP basis are as follows:

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).

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2. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than as an assignment of fund balance (GAAP).
4. Some funds are included in the general fund (GAAP), but have separate legally adopted budgets (budget).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund, police special fund and stormwater/street fund.

Net Change in Fund Balance			
	General Fund **	Police Special Fund	Stormwater/ Street Fund
Net Change in Fund Balance, GAAP Basis	\$ (51,439)	\$ 538,186	\$ (3,025,948)
Net Adjustment for Revenue Accruals	1,660,313	(94,941)	(14,548)
Net Adjustment for Expenditure Accruals	(2,923,244)	(42,325)	(12,653)
Funds Budgeted Elsewhere	(44,670)	0	0
Adjustment for Encumbrances	(89,928)	(24,005)	(2,912,487)
Net Change in Fund Balance, Budget Basis	\$ (1,448,968)	\$ 376,915	\$ (5,965,636)

\*\* As part of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the open space #1, open space #2, open space #3, open space #4, parking, cable TV, unclaimed monies, mechanic's revolving and shade tree trust funds.

**Note 6 – Interfund Balances and Transfers**

***Interfund Receivables/Payables***

Interfund receivables and payables resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, or (3) payments between funds are made.

Interfund obligations for the year ended December 31, 2016, consisted of the following:



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	Interfund Receivable	Interfund Payable
General Fund	\$ 2,826,004	\$ 0
General Purpose Capital Projects Fund	910,000	0
Issue 2 Project Fund	0	656,000
Other Governmental Funds		2,530,004
Water Enterprise Fund	0	550,000
 Total	 \$ 3,736,004	 \$ 3,736,004

Advances were made to cover expenditures until expected revenues were received. All interfund loans will be repaid with monies to be received from reimbursable expenditures incurred during 2016.

The general fund advanced the Ohio Board of Building Standards \$745 to cover negative cash balance. It is expected to be repaid in 2017.

In addition to advances made by general fund, the general purpose capital fund advanced \$550,000 to the water capital improvement and \$360,000 to the fire capital funds to cover capital expenditures.

***Advances To/From Other Funds***

Advances to/from other funds for the year ended December 31, 2016, consisted of the following:

Advances To Other Funds	Advances From Other Funds	Amount
General Fund	Other Governmental Fund	\$ 2,072,075

In 2014, general fund advanced monies to the section 319(h) nonpoint source fund to cover expenditures. In 2015, general fund advances monies to the CDBG, Ohio housing trust, CDBG – CHIP and HOME – CHIP funds to cover expenditures. It is the intention of the City to repay these advances; however, it is not known at this time when repayment will take place.

**Note 7 – Receivables**

Receivables at December 31, 2016, consisted of taxes, interest, interfund, accounts (billings for user charged services) and intergovernmental receivables.

No allowances for doubtful accounts have been recorded because uncollectible amounts are expected to be insignificant.

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***Property Taxes***

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

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

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

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

The full tax rate for all City operations for the year ended December 31, 2016, was \$5.40 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2016 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 528,353,170
Public Utilities - Real	16,340
Public Utilities - Personal	22,576,680
 Total Assessed Value	 \$ 550,946,190

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the City. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2016, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2016 operations is offset to deferred inflows of resources – property taxes levied for the next year. 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-delinquent property taxes.

***Income Taxes***

The City levies a municipal income tax on all salaries, wages, commissions and other compensation, and net profits earned within the City as well as incomes of residents earned outside of the City. Effective January 1, 2005, the income tax rate was 1.25 percent. The Central Collection Agency (CCA) is the City's agent for administering income tax collecting and accounting.

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Employers within the City are required to withhold income tax on work done or services performed in the City by both residents and non-residents of the City. All individuals who work or conduct business in the City and do not have income tax withheld must file estimated tax returns using the 1.25 percent rate for 2016 and remit the tax to the City either monthly or quarterly, as required. All businesses located in or doing business in the City must file a net profit estimate for 2016 using the 1.25 percent rate.

All residents, 16 years of age and over, working outside the City are subject to the 1.25 percent tax less the credit allowed for taxes paid to another taxing community. Maximum credit allowed residents for taxes paid to another community is 0.25 percent of income tax rate in excess of 0.50 percent, currently set at 0.19 percent.

Income tax revenues are allocated based on City ordinance with the exception of the stormwater/street fund portion which is decided by vote. In 2016, all costs of collecting the taxes and administering and enforcing the provisions were paid from the general fund. The remaining balance was allocated among the general, street maintenance and repair, parks and recreation, police special, fire special, stormwater/streets, general purpose capital, fire capital replacement, computer/electronic technology and recreation center funds.

**Note 8 – Operating Leases – Lessor Disclosure**

The City leases spaces in a parking facility under a non-cancelable lease with the Medina County Library. The full amount of the lease payments of \$400,000 has been received by the City. The balance is reported as “unearned revenue” on the fund financial statements. Revenue will be recognized over the term of the 30 year lease.

The parking spaces are being depreciated over 50 years as follows:

Leased Asset	Asset Cost	Accumulated Depreciation	Carrying Value
Parking Spaces	\$ 411,514	\$ 61,727	\$ 349,787

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**Note 9 – Capital Assets**

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

	Balance 1/1/2016	Additions	Reductions	Transfer to Business-Type Activities	Balance 12/31/2016
<b>Governmental Activities</b>					
<i>Capital Assets, not being depreciated:</i>					
Land	\$ 4,403,086	\$ 379,034	\$ 0	\$ 0	\$ 4,782,120
Intangible	77,322	122,962	0	0	200,284
Construction in Progress	3,158,857	3,415,759	(4,334,059)	(1,002,885)	1,237,672
<b>Total Capital Assets, not being depreciated</b>	<b>7,639,265</b>	<b>3,917,755</b>	<b>(4,334,059)</b>	<b>(1,002,885)</b>	<b>6,220,076</b>
<i>Capital Assets, being depreciated:</i>					
Buildings and Improvements	11,524,843	133,837	0	0	11,658,680
Furniture and Equipment	2,022,270	245,295	0	0	2,267,565
Vehicles	6,071,127	169,536	(44,368)	0	6,196,295
Infrastructure					
Roads	49,966,730	3,287,108	0	0	53,253,838
Storm Sewers	20,575,079	960,102	0	0	21,535,181
Traffic Signals	3,903,708	18,220	0	0	3,921,928
<b>Total Capital Assets, being depreciated</b>	<b>94,063,757</b>	<b>4,814,098</b>	<b>(44,368)</b>	<b>0</b>	<b>98,833,487</b>
<i>Less Accumulated Depreciation:</i>					
Buildings and Improvements	(1,939,770)	(255,901)	0	0	(2,195,671)
Furniture and Equipment	(1,315,977)	(102,030)	0	0	(1,418,007)
Vehicles	(3,805,276)	(257,490)	44,368	0	(4,018,398)
Infrastructure					
Roads	(24,417,568)	(1,670,812)	0	0	(26,088,380)
Storm Sewers	(13,204,721)	(652,120)	0	0	(13,856,841)
Traffic Signals	(1,894,805)	(264,935)	0	0	(2,159,740)
<b>Total Accumulated Depreciation</b>	<b>(46,578,117)</b>	<b>(3,203,288)</b>	<b>44,368</b>	<b>0</b>	<b>(49,737,037)</b>
<b>Total Capital Assets being depreciated, net</b>	<b>47,485,640</b>	<b>1,610,810</b>	<b>0</b>	<b>0</b>	<b>49,096,450</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 55,124,905</b>	<b>\$ 5,528,565</b>	<b>\$ (4,334,059)</b>	<b>\$ (1,002,885)</b>	<b>\$ 55,316,526</b>

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	Balance 1/1/2016	Additions	Reductions	Transfer from Governmental Activities	Balance 12/31/2016
<b>Business-Type Activities</b>					
<i>Capital Assets, Not Being Depreciated:</i>					
Land	\$ 167,384	\$ 0	\$ 0	\$ 0	\$ 167,384
Construction in Progress	0	24,592	(24,592)	2,695	2,695
<b>Total Capital Assets, Not Being Depreciated</b>	<b>167,384</b>	<b>24,592</b>	<b>(24,592)</b>	<b>2,695</b>	<b>170,079</b>
<i>Capital Assets, Being Depreciated:</i>					
Buildings and Improvements	12,353,840	0	0	33,650	12,387,490
Furniture and Equipment	3,467,384	0	0	0	3,467,384
Vehicles	2,228,368	225,048	(109,950)	0	2,343,466
Infrastructure:					
Water Lines	26,696,154	24,592	(36,056)	966,540	27,651,230
<b>Total Capital Assets, Being Depreciated</b>	<b>44,745,746</b>	<b>249,640</b>	<b>(146,006)</b>	<b>1,000,190</b>	<b>45,849,570</b>
<i>Less Accumulated Depreciation:</i>					
Buildings and Improvements	(2,741,300)	(225,336)	0	0	(2,966,636)
Furniture and Equipment	(3,407,947)	(4,488)	0	0	(3,412,435)
Vehicles	(1,683,622)	(79,993)	109,950	0	(1,653,665)
Infrastructure:					
Water Lines	(6,456,226)	(361,385)	0	0	(6,817,611)
<b>Total Accumulated Depreciation</b>	<b>(14,289,095)</b>	<b>(671,202)</b>	<b>109,950</b>	<b>0</b>	<b>(14,850,347)</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>30,456,651</b>	<b>(421,562)</b>	<b>(36,056)</b>	<b>1,000,190</b>	<b>30,999,223</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$ 30,624,035</b>	<b>\$ (396,970)</b>	<b>\$ (60,648)</b>	<b>\$ 1,002,885</b>	<b>\$ 31,169,302</b>

Depreciation expense was charged to programs as follows:

	<u>Depreciation</u>
<i>Governmental Activities:</i>	
General Government	\$ 724,471
Transportation	2,171,538
Security of Persons and Property	216,050
Leisure Time	87,272
Public Health	1,672
Community Development	2,285
	<u>\$ 3,203,288</u>

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	<u>Depreciation</u>
<i>Business-Type Activities:</i>	
Water Fund	\$ 446,112
Sanitation Fund	61,274
Recreation Center Fund	160,995
Stormwater Fund	2,821
	\$ 671,202

**Note 10 - Defined Benefit Pension Plans**

***Net Pension Liability***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	State and Local
<b>2016 Statutory Maximum Contribution Rates</b>	
Employer	14.00 %
Employee	10.00 %
<b>2016 Actual Contribution Rates</b>	
Employer:	
Pension	12.00 %
Post-employment Health Care Benefits	2.00
Total Employer	14.00 %
Employee	10.00 %

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contribution was \$1,011,915 for 2016. Of this amount, \$145,677 is reported as an intergovernmental payable.

***Plan Description – Ohio Police & Fire Pension Fund (OPF)***

Plan Description - City full-time police and firefighters participate in Ohio Police and Fire Pension Fund (OPF), a cost-sharing, multiple-employer defined benefit pension plan administered by OPF. OPF provides retirement and disability pension benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OPF issues a publicly available financial report that includes financial information and required supplementary information and detailed information about OPF fiduciary net position. The report that may be obtained by visiting the OPF website at [www.op-f.org](http://www.op-f.org) or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Upon attaining a qualifying age with sufficient years of service, a member of OPF may retire and receive a lifetime monthly pension. OPF offers four types of service retirement: normal, service commuted, age/service commuted and actuarially reduced. Each type has different eligibility guidelines and is calculated using the member's average annual salary. The following discussion of the pension formula relates to normal service retirement.

For members hired after July 1, 2013, the minimum retirement age is 52 for normal service retirement with at least 25 years of service credit. For members hired on or before after July 1, 2013, the minimum retirement age is 48 for normal service retirement with at least 25 years of service credit.



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The annual pension benefit for normal service retirement is equal to a percentage of the allowable average annual salary. The percentage equals 2.5 percent for each of the first 20 years of service credit, 2.0 percent for each of the next five years of service credit and 1.5 percent for each year of service credit in excess of 25 years. The maximum pension of 72 percent of the allowable average annual salary is paid after 33 years of service credit.

Under normal service retirement, retired members who are at least 55 years old and have been receiving OPF benefits for at least one year may be eligible for a cost-of-living allowance adjustment. The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit and statutory survivors.

Members retiring under normal service retirement, with less than 15 years of service credit on July 1, 2013, will receive a COLA equal to either three percent or the percent increase, if any, in the consumer price index (CPI) over the 12-month period ending on September 30 of the immediately preceding year, whichever is less. The COLA amount for members with at least 15 years of service credit as of July 1, 2013 is equal to three percent of their base pension or disability benefit.

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

	Police	Firefighters
<b>2016 Statutory Maximum Contribution Rates</b>		
Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %
 <b>2016 Actual Contribution Rates</b>		
Employer:		
Pension	19.00 %	23.50 %
Post-employment Health Care Benefits	0.50	0.50
Total Employer	19.50 %	24.00 %
 Employee	 12.25 %	 12.25 %

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OPF was \$609,382 for 2016. Of this amount \$85,921 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPF's total pension liability was measured as of December 31, 2015, and was determined by rolling forward the total pension liability as of January 1, 2015, to December 31, 2015. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

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	Traditional Plan	OPF	Total
Proportionate Share of the Net Pension Liability	\$ 11,479,839	\$ 8,954,190	\$ 20,434,029
Proportion of the Net Pension Liability	0.06627600%	0.13919000%	
Pension Expense	\$ 1,640,195	\$ 1,241,498	\$ 2,881,693

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

	OPERS Traditional Plan	OPF	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual Earnings on Pension Plan Investments	\$ 3,374,356	\$ 1,457,398	\$ 4,831,754
Changes in Proportionate Share	0	115,724	115,724
City Contributions Subsequent to the Measurement Date	1,011,915	609,382	1,621,297
<b>Total Deferred Outflows of Resources</b>	<b>\$ 4,386,271</b>	<b>\$ 2,182,504</b>	<b>\$ 6,568,775</b>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and Actual Experience	\$ 221,812	\$ 25,143	\$ 246,955
Changes in Proportionate Share	37,481	0	37,481
<b>Total Deferred Inflows of Resources</b>	<b>\$ 259,293</b>	<b>\$ 25,143</b>	<b>\$ 284,436</b>

\$1,621,297 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPF	Total
Year Ending December 31:			
2017	\$ 720,710	\$ 401,227	\$ 1,121,937
2018	774,666	401,227	1,175,893
2019	856,069	401,226	1,257,295
2020	763,618	323,535	1,087,153
2021	0	17,454	17,454
Thereafter	0	3,310	3,310
	<b>\$ 3,115,063</b>	<b>\$ 1,547,979</b>	<b>\$ 4,663,042</b>

***Actuarial Assumptions - OPERS***

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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<b>Actuarial Information</b>	<b>Traditional Pension Plan</b>
Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 percent to 10.05 percent, including wage inflation at 3.75 percent
COLA or Ad Hoc COLA	3.00 percent, simple
Investment Rate of Return	8.00 percent
Actuarial Cost Method	Individual Entry Age

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.40 percent for 2015.

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

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

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

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
City’s proportionate share of the net pension liability:	\$ 18,290,188	11,479,839	\$ 5,735,525

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

**Actuarial Assumptions – OPF**

OPF’s total pension liability as of December 31, 2015 is based on the results of an actuarial valuation date of January 1, 2015, and rolled-forward using generally accepted actuarial procedures. The total pension liability is determined by OPF’s actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

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Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuation, prepared as of January 1, 2015, are presented below:

Valuation Date	January 1, 2015
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.25 percent
Projected Salary Increases	4.25 percent to 11.00 percent
Payroll Increases	3.75 percent
Inflation Assumptions	3.25 percent
Cost of Living Adjustments	2.60 percent and 3.00 percent, simple

Rates of death are based on the RP2000 Combined Table, age-adjusted as follows. For active members, set back six years. For disability retirements, set forward five years for police and three years for firefighters. For service retirements, set back zero years for police and two years for firefighters. For beneficiaries, set back zero years. The rates are applied on a fully generational basis, with a base year of 2009, using mortality improvement Scale AA.

The most recent experience study was completed January 1, 2012.

The long-term expected rate of return on pension plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted averaged of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected geometric real rates of return for each major asset class included in OPF's target asset allocation as of December 31, 2015 are summarized below:

<u>Asset Class</u>	<u>Target</u>	<u>10 Year</u>	<u>30 Year</u>
	<u>Allocation</u>	<u>Expected Real</u>	<u>Expected Real</u>
		<u>Rate of Return**</u>	<u>Rate of Return**</u>
Domestic Equity	16.00	4.47 %	7.80 %
Non-US Equity	16.00	4.47	8.00
Core Fixed Income*	20.00	1.62	5.35
Global Inflation Protected*	20.00	1.33	4.73
High Yield	15.00	3.39	7.21
Real Estate	12.00	3.93	7.43
Private Markets	8.00	6.98	10.73
Timber	5.00	4.92	7.35
Master Limited Partnerships	8.00	7.03	10.75
Total	<u>120.00</u> %		

Note: Assumptions are geometric.

\* levered 2x

\*\* Numbers include inflation

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OPF’s Board of Trustees has incorporated the “risk parity” concept into OPF’s asset liability valuation with the goal of reducing equity risk exposure, which reduces overall total portfolio risk without sacrificing return, and creating a more risk-balanced portfolio based on their relationship between asset classes and economic environments. From the notional portfolio perspective above, the total portfolio may be levered up to 1.2 times due to the application of leverage in certain fixed income asset classes.

**Discount Rate** The total pension liability was calculated using the discount rate of 8.25 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 8.25 percent. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

**Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 8.25 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7.25 percent), or one percentage point higher (9.25 percent) than the current rate.

	1% Decrease (7.25%)	Current Discount Rate (8.25%)	1% Increase (9.25%)
City's proportionate share of the net pension liability:	\$ 11,809,378	\$ 8,954,190	\$ 6,535,566

**Note 11 – Post-Employment Benefits**

***Ohio Public Employees Retirement System***

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

OPERS maintains two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit

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(OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2015 CAFR details.

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, State and Local employers contributed at a rate of 14.0 percent of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

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

The City's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2016, 2015, and 2014 were \$168,852, \$169,656 and \$168,401, respectively. For 2016, 86 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

#### ***Ohio Police and Fire Pension Fund***

Plan Description – The City contributes to the Ohio Police and Fire Pension Fund (OPF) sponsored health care program, a cost-sharing multiple-employer defined post-employment health care plan administered by OPF. OPF provides health care benefits including coverage for medical, prescription drugs, dental, vision, Medicare Part B Premium and long-term care to retirees, qualifying benefit recipients and their eligible dependents.

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OPF provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or statutory survivor benefit or is a spouse or eligible dependent child of such person. The health care coverage provided by OPF meets the definition of an Other Post-employment Benefit (OPEB) as described in GASB Statement 45.

The Ohio Revised Code allows, but does not mandate, OPF to provide OPEB benefits. Authority for the OPF Board of Trustees to provide healthcare coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the Ohio Revised Code.

OPF issues a publicly available financial report that includes financial information and required supplementary information for the Plan. That report may be obtained by writing to OPF, 140 East Town Street, Columbus, Ohio 43215-5164. That report is also available on OPF's website at [www.op-f.org](http://www.op-f.org).

**Funding Policy** – The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OPF defined benefit pension plan. Participating employers are required Ohio Revised Code to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5 percent and 24.0 percent of covered payroll for police and fire employers, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.5 percent of covered payroll for police employer units and 24.0 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

OPF maintains funds for health care in two separate accounts. One for health care benefits under an IRS Code Section 115 trust and one for Medicare Part B reimbursements administrated as an Internal Revenue Code 401(h) account, both of which are within the defined benefit pension plan, under the authority granted by the Ohio Revised Code to the OPF Board of Trustees.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. The portion of employer contribution allocated to health care was 0.5 percent of covered payroll from January 1, 2016 through December 31, 2016. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

The OPF Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contributions to OPF, which were allocated to fund post-employment health care benefits, for police and firefighters were \$14,731 and \$1,056 for the year ended December 31, 2016, \$14,455 and \$1,018 for the year ended December 31, 2015, and \$13,767 and \$985 for the year ended December 31, 2014. 87 percent has been contributed for police and 75 percent has been contributed for firefighters for 2016. The full amount has been contributed for 2015 and 2014.



**City of Medina**  
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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

**Note 12 – Compensated Absences**

The criteria for determining vacation and sick leave components are derived from negotiated contracts, City ordinances and State laws. Employees earn two to five weeks of vacation per year, depending upon length of service. Annual vacation eligibility is as of December 31 and unused vacation time may be cumulative for not to exceed two years.

Employees that have used three weeks' vacation, and cannot take off the remaining, may receive payment for vacation that would have otherwise been lost. When an employee terminates employment with two weeks' notice, they will receive a pro-ration of vacation time that they would receive the next year. When there is not two weeks' notice, the employee will not receive any vacation balance currently accrued.

Employees earn sick leave at the rate of 4.6 hours per 80 hours worked with no maximum accumulation. No sick leave is paid out at termination, but upon retirement from active service and with ten or more years of service with the City, employees receive 37.5% of their sick leave balance not to exceed 360 or 400 hours depending on the employee's classification.

Employees may elect to receive compensatory time off in lieu of overtime. Currently the maximum balance is 160 hours for police communication employees and 120 hours for all other employees.

Compensated absences will be paid from the fund from which the employee is paid. This is generally from the general, street maintenance and repair, parks and recreation, police special, fire special, cable TV, water, sanitation and recreation center funds.

**Note 13 – Long Term Obligations**

***General Obligation Bonds***

Outstanding general obligation bonds consist of utility system and building construction issues. General obligation bonds have been issued for governmental and business-type activities.

General obligation bonds are direct obligations of the City for which its full faith, credit, and resources are pledged and are payable from taxes levied on all taxable property in the City.

The original issue amount for general obligation bonds currently outstanding are as follows:

Purpose	Original Issue Date	Maturity Date	Interest Rates	Original Issue Amount
<i>Governmental Activities</i>				
General Purpose	2012	2032	1.25% - 3.00%	\$ 1,190,000
Street Improvement Refunding	2013	2031	0.5% to 3.50%	9,885,000
General Purpose Refunding	2013	2031	0.5% to 3.50%	2,780,000
Total				<u>\$ 13,855,000</u>

**City of Medina**  
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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

Purpose	Original Issue Date	Maturity Date	Interest Rates	Original Issue Amount
<i>Business-Type Activities</i>				
Water Improvement Refunding	2010	2026	3.81%	\$ 5,235,000
Recreation Center Refunding	2010	2021	3.61%	2,985,000
Water Improvement Refunding	2012	2022	1.25% to 2.00%	3,575,000
Recreation Center Refunding	2012	2022	1.25% to 2.00%	1,695,000
Water Improvement Refunding	2013	2031	0.5% to 3.50%	1,115,000
Total				<u>\$ 14,605,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31,	General Obligation Bonds					
	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2017	\$ 690,000	\$ 328,520	\$ 1,018,520	\$ 1,145,000	\$ 302,525	\$ 1,447,525
2018	695,000	319,985	1,014,985	1,195,000	267,975	1,462,975
2019	695,000	308,740	1,003,740	1,225,000	231,700	1,456,700
2020	695,000	295,252	990,252	1,255,000	197,925	1,452,925
2021	765,000	279,563	1,044,563	4,035,000	161,650	4,196,650
2022 - 2026	3,955,000	1,057,363	5,012,363	770,000	358,200	1,128,200
2027 - 2031	4,160,000	440,137	4,600,137	70,000	35,375	105,375
2032	75,000	2,250	77,250	0	0	0
Total	<u>\$ 11,730,000</u>	<u>\$ 3,031,810</u>	<u>\$ 14,761,810</u>	<u>\$ 9,695,000</u>	<u>\$ 1,555,350</u>	<u>\$ 11,250,350</u>

***Loans Payable***

*Water Tank*

The City and the County joined to construct a water tank at the end of Avon Lake Regional Water Eastern Transmission Line #2. This tank provides water for pumping facilities of the City and the County. OWDA funds were used to construct this tank. The City's portion of the loan with OWDA, issued in 2003, amounted to \$1,583,180 at an interest rate of 4.65 percent. Semi-annual payments are made to the County with the final payment due January 1, 2023.

Annual debt service requirements to maturity for the loan are as follows:

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

Year Ending December 31,	Loan Payable		
	Business-Type Activities		
	Principal	Interest	Total
2017	\$ 94,032	\$ 28,434	\$ 122,466
2018	98,435	24,011	122,446
2019	103,066	19,380	122,446
2020	107,914	14,532	122,446
2021	112,990	9,456	122,446
2022 - 2023	118,285	4,141	122,426
Total	\$ 634,722	\$ 99,954	\$ 734,676

*OPWC Loans*

In 2002, the City received an interest free twenty year loan from the Ohio Public Works Commission in the amount of \$164,644 for renovations to the East Reagan/North Jefferson intersection. Semi-annual payments are made to OPWC with the final payment due July 1, 2026.

In 2016, the City received an interest free thirty year loan from the Ohio Public Works Commission in the amount of \$336,530 for reconstruction of Ryan Road. Semi-annual payments are made to OPWC with the final payment due January 1, 2047.

Annual debt service requirements to maturity for these loans are as follows:

Year Ending December 31,	Governmental Activities Principal
2017	\$ 13,841
2018	19,450
2019	19,450
2020	19,450
2021	19,450
2022 - 2026	93,138
2027 - 2031	56,088
2032 - 2036	56,088
2037 - 2041	56,088
2042 - 2046	56,088
2047	5,607
Total	\$ 414,738

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

*Unearned Revenue*

In 2009, the City entered into an operating lease to lease out thirty-seven parking spaces with the Medina County District Library (“Library”). As part of the 30-year lease agreement, the Library was required to pay the total 30-year lease payment during 2009 in the amount of \$400,000. This revenue has been reported as “unearned revenue” on the balance sheet and “long-term liabilities” on the statement of net position. Revenue will be recognized as earned over the 30-year lease period.

***Changes in Long Term Liabilities***

Long term liability activity for the year ended December 31, 2016 was as follows:

	Balance 1/1/2016	Additions	Reductions	Balance 12/31/2016	Due Within One Year
<b>Governmental Activities</b>					
<i>General Obligation Bonds</i>					
2012 General Purpose, 1.25%-3.00% final payment 2032	\$ 1,040,000	\$ 0	\$ 50,000	\$ 990,000	\$ 55,000
2013 Street Improvement Refunding 0.5%-3.50%, final payment 2031	8,885,000	0	505,000	8,380,000	500,000
2013 General Improvement Refunding 0.5%-3.50%, final payment 2031	2,500,000	0	140,000	2,360,000	135,000
Refunding Premium	202,400	0	12,650	189,750	0
<i>Total General Obligation Bonds</i>	<u>12,627,400</u>	<u>0</u>	<u>707,650</u>	<u>11,919,750</u>	<u>690,000</u>
<i>Net Pension Liability</i>					
OPERS	5,630,307	2,421,365	0	8,051,672	0
OPF	7,066,384	1,887,806	0	8,954,190	0
<i>Total Net Pension Liability</i>	<u>12,696,691</u>	<u>4,309,171</u>	<u>0</u>	<u>17,005,862</u>	<u>0</u>
OPWC Loan Payable	86,440	336,530	8,232	414,738	13,841
Compensated Absences	1,050,268	970,306	400,071	1,620,503	881,699
Unearned Revenue	320,002	0	13,333	306,669	13,333
<b>Total Governmental Long Term Liabilities</b>	<u>\$26,780,801</u>	<u>\$ 5,616,007</u>	<u>\$1,129,286</u>	<u>\$31,267,522</u>	<u>\$1,598,873</u>

*2012 General Obligation Bonds*

In November 2012, the City issued general obligation bonds in the amount of \$1,190,000 for various improvements. The bond issues consist of serial bonds which are not subject to early redemption and term bonds which may be subject to mandatory sinking fund redemption.

**City of Medina**  
**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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*2013 Street Improvement Refunding Bonds*

In June 2013, the City issued \$9,885,000 refunded general obligation bonds. The proceeds of the bonds were used to refund \$9,970,000 of the City's outstanding street improvement bonds, Series 2010. The bonds were issued for an 18 year period with final maturity at December 1, 2031. At the date of the refunding, \$9,970,000 was deposited in an irrevocable trust to provide for all future payments on the refunded bonds. As of December 31, 2016, \$8,665,000 of these bonds are considered defeased.

*2013 Various Improvement Refunding Bonds*

In June 2013, the City issued \$2,780,000 refunded general obligation bonds. The proceeds of the bonds were used to refund \$2,800,000 of the City's outstanding street improvement bonds, Series 2010. The bonds were issued for an 18 year period with final maturity at December 1, 2031. At the date of the refunding, \$2,800,000 was deposited in an irrevocable trust to provide for all future payments on the refunded bonds. As of December 31, 2016, \$2,435,000 of these bonds are considered defeased.

The 2013 street improvement and various improvement refunding bonds were issued with a premium of \$240,350, which is reported as an increase to bonds payable. The amounts are being amortized to interest expenses over the life of the bonds using the straight-line method. The issuance costs of \$122,756 have been expensed. The issuance resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$1,458,524. The issuance resulted in an economic gain of \$1,054,490.

The street improvements bond and loans payable are paid from the stormwater/street fund and the general purpose bonds are paid from the general purpose capital projects fund. The City pays obligations related to employee compensation from the fund benefitting from their service, which is typically general, police special, stormwater/street, water, sanitation and recreation center funds. For additional information related to the net pension liability, see Note 10 to the basic financial statements.

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

	Balance 1/1/2016	Additions	Reductions	Balance 12/31/2016	Due Within One Year
<b>Business-Type Activities</b>					
<i>General Obligation Bonds</i>					
2010 Water Improvements Refunding					
3.81%, final payment 2026	\$ 4,030,000	\$ 0	\$ 300,000	\$ 3,730,000	\$ 310,000
Refunding Premium	90,356	0	8,214	82,142	0
2012 Water Improvement Refunding					
1.25% - 2.0%, final payment 2022	2,580,000	0	350,000	2,230,000	355,000
2010 Recreation Center Refunding					
3.61%, final payment 2021	1,880,000	0	285,000	1,595,000	295,000
Refunding Premium	89,910	0	8,173	81,737	0
2012 Recreation Center Refunding					
1.25% - 2.0%, final payment 2022	1,330,000	0	130,000	1,200,000	130,000
2013 Water Improvement Refunding					
0.5% - 3.50%, final payment 2031	995,000	0	55,000	940,000	55,000
Refunding Premium	17,817	0	1,113	16,704	0
<i>Total General Obligation Bonds</i>	11,013,083	0	1,137,500	9,875,583	1,145,000
<i>Net Pension Liability</i>					
Water	728,376	263,878	0	992,254	0
Sanitation	750,187	375,950	0	1,126,137	0
Recreation Center	941,564	368,212	0	1,309,776	0
<i>Total Net Pension Liability</i>	2,420,127	1,008,040	0	3,428,167	0
Loan Payable	724,511	0	89,789	634,722	94,032
Compensated Absences	242,256	215,845	69,206	388,895	215,715
<b>Total Business-Type Activities</b>					
Long Term Liabilities	\$14,399,977	\$ 1,223,885	\$ 1,296,495	\$14,327,367	\$ 1,454,747

*2010 Water Improvements Refunding Bonds*

In December 2010, the City issued \$5,235,000 refunded general obligation bonds. The proceeds of the bonds were used to refund \$5,070,000 of the City's outstanding water improvement bonds, Series 2001. The bonds were issued for a 16 year period with final maturity at December 1, 2026. At the date of the refunding, \$5,308,015 (including premium and after underwriting fees) was deposited in an irrevocable trust to provide for all future payments on the refunded bonds. As of December 31, 2016, \$2,840,000 of these bonds are considered defeased.

**City of Medina**  
**Medina County, Ohio**

*Notes to the Basic Financial Statements*  
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These refunding bonds were issued with a premium of \$131,426, which is reported as an increase to bonds payable. The amounts are being amortized to interest expenses over the life of the bonds using the straight-line method. The issuance costs of \$68,411 have been expensed. The issuance resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$238,015. The issuance resulted in an economic gain of \$159,457.

*2012 Water Improvements Refunding Bonds*

In November 2012, the City issued \$3,575,000 refunded general obligation bonds. The proceeds of the bonds were used to refund \$3,640,000 of the City's outstanding water improvement bonds, Series 2002. The bonds were issued for a 10 year period with final maturity at December 1, 2022. At the date of the refunding, \$3,652,922 (including premium and after underwriting fees) was deposited in an irrevocable trust to provide for all future payments on the refunded bonds. As of December 31, 2016, \$2,385,000 of these bonds are considered defeased.

The issuance resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$775,040. The issuance resulted in an economic gain of \$722,796.

The bond issue consists of serial bonds which are not subject to early redemption.

*2010 Recreation Center Refunding Bonds*

On December 21, 2010, the City issued \$2,985,000 refunded general obligation bonds. The proceeds of the bonds were used to refund \$2,955,000 of the City's outstanding recreation center bonds, Series 2001. The bonds were issued for an 11 year period with final maturity at December 1, 2021. At the date of the refunding, \$3,085,730 (including premium and after underwriting fees) was deposited in an irrevocable trust to provide for all future payments on the refunded bonds. As of December 31, 2016, \$1,645,000 of these bonds are considered defeased.

These refunding bonds were issued with a premium of \$130,777, which is reported as an increase to bonds payable. The amounts are being amortized to interest expenses over the life of the bonds using the straight-line method. The issuance costs of \$30,047 have been expensed. The issuance resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$130,730. The issuance resulted in an economic gain of \$187,485.

The bond issue consists of serial bonds which are not subject to early redemption.

*2012 Recreation Center Refunding Bonds*

In November 2012, the City issued \$1,695,000 refunded general obligation bonds. The proceeds of the bonds were used to refund \$1,725,000 of the City's outstanding recreation center facility bonds, Series 2002. The bonds were issued for a 10 year period with final maturity at December 1, 2022. At the date of the refunding, \$1,731,124 (including premium and after underwriting fees) was deposited in an irrevocable trust to provide for all future payments on the refunded bonds. As of December 31, 2016, \$1,260,000 of these bonds are considered defeased.

**City of Medina**  
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*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2016*

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The issuance resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$367,293. The issuance resulted in an economic gain of \$342,534.

The bond issue consists of serial bonds which are not subject to early redemption.

*2013 Water Improvement Refunding Bonds*

In June 2013, the City issued \$1,115,000 refunded general obligation bonds. The proceeds of the bonds were used to refund \$1,120,000 of the City's outstanding street improvement bonds, Series 2010. The bonds were issued for an 18 year period with final maturity at December 1, 2031. At the date of the refunding, \$1,120,000 was deposited in an irrevocable trust to provide for all future payments on the refunded bonds. As of December 31, 2016, \$970,000 of these bonds are considered defeased.

These refunding bonds were issued with a premium of \$21,156, which is reported as an increase to bonds payable. The amounts are being amortized to interest expenses over the life of the bonds using the straight-line method. The issuance costs of \$10,845 have been expensed. The issuance resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$126,828. The issuance resulted in an economic gain of \$91,695.

The loan payable and water general obligation bond are paid from the water fund, the recreation center general obligation bonds are paid from the recreation center fund.

**Note 14 – Risk Management**

*Property and Liability*

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees and natural disasters. The City has policies for commercial property coverage, boiler and machinery coverage, police liability and an umbrella policy.

The City bonds the Finance Director, Clerk of Courts, and bailiffs.

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

*Medical*

The City provides health and dental benefits and life insurance to full time employees. All full time employees pay 16 percent of the medical insurance premium, unless they complete certain wellness program activities, at which point they would be eligible to pay a reduced premium rate of 12 percent. Coverage is provided by a commercial insurance carrier and the City is not exposed to any risks related to health claims.



**City of Medina**  
**Medina County, Ohio**

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

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**Note 15 - Investment in Joint Venture**

The City is a member of the Medina-Lorain Water Consortium (the Consortium), which is a joint venture between the City of Avon Lake, the Rural Lorain County Water Authority, Medina County, and the City of Medina. The Consortium was created in 1999 for the purpose of construction, operation and maintenance of a water transmission line to serve the members of the Consortium, and for the purpose of bulk water delivery from the City of Avon Lake. There is an ongoing financial responsibility for all parties for the maintenance and repair of the project. The Consortium is governed by representatives of the member parties. The City of Avon Lake serves as the fiscal agent for the Consortium. As of December 31, 2016, the City's equity interest in the Consortium was \$6,871,177. Financial information can be obtained from the City of Avon Lake Finance Director, 150 Avon Belden Road, Avon Lake, Ohio 44012.

**Note 16 – Jointly Governed Organization**

In 2009, the City and Montville Township entered into a contract to create and provide for the operation of the City of Medina-Montville Township Joint Economic Development District (JEDD). The JEDD is a not for profit Community Improvement Corporation formed under Sections 715.72 through 715.83 of the Ohio Revised Code. The JEDD was designated as the economic development agent for the City of Medina and Montville Township. The purpose of the JEDD is to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the State, the Township, the City and the JEDD. The JEDD is administered by a Board of locally appointed officials and local business leaders. The JEDD is not dependent upon the City of Medina for its existence.

In 2014, the City and Lafayette Township entered into a contract to create and provide for the operation of the City of Medina-Lafayette Township Joint Economic Development District. The JEDD is a not for profit Community Improvement Corporation formed under Sections 715.72 through 715.83 of the Ohio Revised Code. The purpose of the JEDD is to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the State, the Township, the City and the JEDD. The JEDD is administered by a Board of locally appointed officials and local business leaders. The JEDD is not dependent upon the City of Medina for its existence.

**Note 17 – Contingencies**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

The City is defendant in several lawsuits. The outcome of these suits is not presently determinable and council believes that the resolution of these matters will not materially affect the City's financial condition.

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

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**Note 18 – Recreation Center Joint Operating Agreement**

On July 9, 2001, the City entered into a joint operating agreement and lease agreement with the Board of Education of the Medina City School District (the School Board) for the Medina Recreation Center (the Recreation Center).

City has been granted a leasehold interest in the Recreation Center for a term commencing on January 4, 2003 and expiring on June 30, 2052, with an option to renew for an indefinite number of additional five year terms. The lease required the City to prepay rent in the amount of \$7,500,000, which was fully paid in 2004. These payments have been treated by the City as a capital lease in accordance with accounting standards generally accepted in the United States of America.

In addition to the initial rent payment, the City is also required to pay annual rent of \$1 each year, and 47.5 percent of the Recreation Center’s custodian, maintenance, and utility expenses which will be initially paid by the School Board and invoiced to the City on a monthly basis. The City and the School Board will also each be required to contribute \$100,000 a year, for the term of the lease, to separate capital improvement funds which may be spent for upkeep of the facilities through mutual agreement of both parties upon the recommendation of an Advisory Committee.

The Recreation Center’s Advisory Committee will consist of eight members, in which two each will be appointed by the School Board and City and four by election. The Advisory Committee members may serve for an unlimited number of three year terms, and will be responsible for advising the City and School Board regarding scheduling, operating expenses and day-to-day operations of the Recreation Center, as well as, use of the capital improvement funds.

**Note 19 – Commitments**

***Contractual Commitments***

As of December 31, 2016, the City had contractual commitments for the following:

	Contractual Commitment	Expended	Remaining Balance
Bridge Replacement	\$ 1,169,129	\$ 44,186	\$1,124,943
Improvement Projects	1,450,550	472,511	978,039
Pool and Pool House	673,439	556,810	116,629
Waterlines	223,165	2,695	220,470
	\$ 3,516,283	\$ 1,076,202	\$ 2,440,081

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

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***Encumbrance Commitments***

The City utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed or assigned classifications of fund balance. At year end, the City's commitments for encumbrances in the governmental funds were as follows:

Fund	Amount
General Fund	\$ 106,344
Police Special Fund	5,834
Stormwater/Street Fund	2,892,557
General Purpose Capital Fund	227,035
Issue 2 Project Fund	1,014,000
Nonmajor Governmental Funds	2,113,941
	\$ 6,359,711

**Note 20 – Restatement of Net Position**

The City's investment in the joint venture has not properly reflected its share of the net profit or loss over the years.

The following is the effect of the restatement on water and business-type activity net position:

	Water Fund	Business-Type Activities
Net Position December 31, 2015	\$ 25,570,257	\$ 30,933,218
Adjustment	(1,581,637)	(1,581,637)
Restated Net Position January 1, 2016	\$ 23,988,620	\$ 29,351,581

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**City of Medina**  
**Medina County, Ohio**  
*Required Supplementary Information*  
*Schedule of the City's Proportionate Share of the Net Pension Liability*  
*Last Three Years (1)*

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>			
City's Proportion of the Net Pension Liability	0.0662760%	0.0667470%	0.0667470%
City's Proportionate Share of the Net Pension Liability	\$ 11,479,839	\$ 8,050,434	\$ 7,868,602
City's Covered-Employee Payroll	\$ 8,249,275	\$ 8,183,358	\$ 8,681,154
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	139.16%	98.38%	90.64%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%
<b><i>Ohio Police and Fire Pension Fund (OPF)</i></b>			
City's Proportion of the Net Pension Liability	0.1391900%	0.1364057%	0.1364057%
City's Proportionate Share of the Net Pension Liability	\$ 8,954,190	\$ 7,066,384	\$ 6,643,386
City's Covered-Employee Payroll	\$ 3,094,504	\$ 2,950,495	\$ 2,274,202
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	289.36%	239.50%	292.12%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.77%	72.20%	73.00%

(1) Information prior to 2014 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.

**City of Medina**  
**Medina County, Ohio**  
*Required Supplementary Information*  
*Schedule of City Contributions*  
*Last Ten Years*

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ 1,011,915	\$ 989,913	\$ 982,003	\$ 1,128,550
Contributions in Relation to the Contractually Required Contribution	<u>(1,011,915)</u>	<u>(989,913)</u>	<u>(982,003)</u>	<u>(1,128,550)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's covered-employee payroll	\$ 8,432,625	\$ 8,249,275	\$ 8,183,358	\$ 8,681,154
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	12.00%	13.00%
<b><i>Ohio Police and Fire Pension Fund (OPF)</i></b>				
Contractually Required Contribution	\$ 609,382	\$ 597,117	\$ 570,849	\$ 365,523
Contributions in relation to the contractually required contribution	<u>(609,382)</u>	<u>(597,117)</u>	<u>(570,849)</u>	<u>(365,523)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
City's covered-employee payroll	\$ 3,157,273	\$ 3,094,504	\$ 2,950,495	\$ 2,274,202
Contributions as a percentage of covered-employee payroll	19.30%	19.30%	19.35%	16.07%

(n/a) Information prior to 2013 is not available.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
\$ 336,759	\$ 448,788	\$ 358,644	\$ 346,403	\$ 392,825	\$ 352,802
<u>(336,759)</u>	<u>(448,788)</u>	<u>(358,644)</u>	<u>(346,403)</u>	<u>(392,825)</u>	<u>(352,802)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 2,591,870	\$ 3,448,714	\$ 2,742,772	\$ 2,657,128	\$ 3,010,808	\$ 2,708,805
12.99%	13.01%	13.08%	13.04%	13.05%	13.02%

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**COMBINING STATEMENTS FOR  
NONMAJOR GOVERNMENTAL FUNDS  
AND  
INDIVIDUAL FUND SCHEDULES FOR  
GOVERNMENTAL FUNDS**

**City of Medina**  
**Medina County, Ohio**  
*Combining Statements - Nonmajor Funds*

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**Nonmajor Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of specific sources that are legally restricted or committed to expenditure for specified purposes. With the implementation of GASB Statement No. 54, the open space #1, open space #2, open space #4, parking, cable TV, mechanic's revolving and shade tree trust funds have been classified with the general fund for GAAP reporting purposes. However, these funds have their own legally adopted budgets. As a result, an Individual Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual has been presented for these funds. The title of each special revenue fund is descriptive of the activities accounted for therein. A description of the City's special revenue funds follows:

***Open Space #1 Fund***

To account for funds received from developers in lieu of green space as designated by City Wards. This fund is classified with the general fund for GAAP reporting purposes.

***Open Space #2 Fund***

To account for funds received from developers in lieu of green space as designated by City Wards. This fund is classified with the general fund for GAAP reporting purposes.

***Open Space #3 Fund***

To account for funds received from developers in lieu of green space as designated by City Wards. This fund is classified with the general fund for GAAP reporting purposes.

***Open Space #4 Fund***

To account for funds received from developers in lieu of green space as designated by City Wards. This fund is classified with the general fund for GAAP reporting purposes. During 2016, this fund had no budget or beginning fund balance.

***Parking Fund***

To account for City funds and parking fines collected to maintain City parking lots. This fund is classified with the general fund for GAAP reporting purposes.

***Cable TV Fund***

To account for franchise fees received to defray cable TV expenditures. This fund is classified with the general fund for GAAP reporting purposes.

***Mechanic's Revolving Fund***

To account for maintenance garage operated for the sole use of City's vehicles. This fund is classified with the general fund for GAAP reporting purposes.

***Shade Tree Trust Fund***

To account for monies collected to plant trees in the community. This fund is classified with the general fund for GAAP reporting purposes.

***Street Maintenance and Repair Fund***

To account for a percentage of the monies received from municipal income tax, State gasoline tax and motor vehicle registration designated for street maintenance and repair.

**City of Medina**  
**Medina County, Ohio**  
*Combining Statements - Nonmajor Funds*

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**Nonmajor Special Revenue Funds (continued)**

***State Highway Fund***

To account for that portion of the State gasoline tax and motor vehicle registration fees designated for maintenance of State highways within the City.

***Parks and Recreation Fund***

To account for a percentage of municipal income tax money and recreational fees collected and expenditures incurred in operating the parks and recreation department.

***Local License Fund***

To account for motor vehicle tax designated to construct and maintain roadways.

***Fire Special Fund***

To account for a percentage of municipal income tax money and fire protection service fees collected to defray fire department expenditures.

***Grants Fund***

To account for financial resources whose use is restricted to the purpose of the various grants. These resources are primarily generated through county, state and federal grants.

***ODNR State Grant Fund***

To account for revenues received from the Ohio Department of Natural Resources and expenditures incurred as prescribed under the ODNR Grant Program.

***County Local License Fund***

To account for motor vehicle tax designated to construct and maintain roadways.

***DARE Grant Fund***

To account for revenues received from the State Attorney General's Office and expenditures incurred as prescribed under the DARE Grant Program.

***Community Development Block Grant Fund***

To account for revenues received from the federal government and expenditures incurred as prescribed under the Community Development Block Grant (CDBG) Program, Catalog of Federal Domestic Assistance #14.228.

***Police and Fire Disability Fund***

To account for property tax levied for payment of current employer contributions for the police and fire disability and pension benefits and accrued liability.

***Ohio Housing Trust Fund***

To account for revenues and expenditures pertaining to the Low-and-Moderate-Income Ohio Housing Trust Fund (OHTF), Community Housing Impact and Preservation Program.

**City of Medina**  
**Medina County, Ohio**  
*Combining Statements - Nonmajor Funds*

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**Nonmajor Special Revenue Funds (continued)**

***Section 319(h) Nonpoint Source Grant Fund***

To account for revenues and expenditures pertaining to the Section 319(h) Nonpoint Source Grant awarded through the Ohio Environmental Protection Agency, Catalog of Federal Domestic Assistance #66.460.

***Emergency Medical Services Fund***

To account for special tax levied to contribute to Emergency Medical Service Response.

***CHIP Revolving Loan Fund***

To account for program income generated from the Community Development Block Grant (CDBG) Program and/or the HOME Investment Partnerships (HOME) Program.

***CDBG – CHIP Fund***

To account for revenues and expenditures pertaining to the Community Development Block Grant (CDBG) Community Housing Impact and Preservation (CHIP) Program, Catalog of Federal Domestic Assistance #14.228.

***HOME – CHIP Fund***

To account for revenues and expenditures pertaining to the HOME Investment Partnerships (HOME) Community Housing Impact and Preservation (CHIP) Program, Catalog of Federal Domestic Assistance #14.239.

***Economic Development Income Tax Fund***

To account for receipts from the Joint Economic Development District to support economic development.

***Railroad Renovation Fund***

To account for financial resources whose use is restricted to railroad maintenance and improvement. These resources are primarily generated through rail user fees and grants.

***Federal Airport Grant Fund***

To account for Federal Aviation Administration Grant funds received to assist with airport maintenance, Catalog of Federal Domestic Assistance #20.106.

***Drug Enforcement Trust Fund***

To account for fines and forfeitures collected in the course of drug offenses per State statute which will assist in the prosecution of drug cases per the Ohio Revised Code.

***Federal Equitable Sharing Program Fund***

To account for revenues and expenditures pertaining to U.S. Department of Justice's Equitable Sharing Program – Catalog of Federal Domestic Assistance (CFDA) #16.922.

***Police Training Fund***

To account for funds received in the form of reimbursement from the State of Ohio – Attorney General's Office for costs relating to continuing professional training (CPT) hours for the Police Department.

**City of Medina**  
**Medina County, Ohio**  
*Combining Statements - Nonmajor Funds*

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**Nonmajor Special Revenue Funds (continued)**

***Law Enforcement Trust Fund***

To account for monies seized from criminals by law enforcement in the course of their work restricted by State statute and the incurred expenditures to assist police in their duties.

***Sealing of Records Fee Fund***

To account for court fees assessed and collected to cover the costs associated with sealing court records.

***Presentence Investigations Fee Fund***

To account for revenues and expenditures pertaining to presentence investigations and preparing presentence reports by the probation department.

***Computer Legal Research Fund***

To account for court fees, restricted for the use and maintenance of the computers within the Medina Municipal Court, Judge's Office.

***Municipal Court Probation Fund***

To account for court fees restricted for the operation of the Probation program.

***Furniture, Fixtures and Equipment Fee Fund***

To account for a court fee assessed to fund the acquisition and installation of furniture, fixtures and equipment, and other related services for a new courthouse to be constructed.

***DUI Enforcement Fund***

To account for court fees obtained from DUI cases and restricted by State statute, for expenditures that would enhance DUI education.

***Community Service Fee Fund***

To account for court fees collected for purpose of maintaining, supervising, and monitoring community service programs by the probation department.

***Indigent Driver Fund***

To account for resources obtained from DUI fines and designated by State statute for state approved alcohol treatment programs and fines obtained to defer costs for installation of ignition interlock devices or alcohol monitoring devices for indigent defendants.

***Court Clerk Computer Fund***

To account for a portion of court fees restricted for the use and maintenance of computers within the Municipal Court Clerk's office.

***Case Management System Fund***

To account for court fees, restricted for a special project for the specific purpose of the acquisition of a case management system including hardware, software, training, and other related services for the office of the Clerk of Court.

**City of Medina**  
**Medina County, Ohio**  
*Combining Statements - Nonmajor Funds*

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**Nonmajor Special Revenue Funds (continued)**

***Court Special Projects Fund***

To account for court fees, restricted for the use of special projects within the Municipal Court.

***Municipal Airport Fund***

To account for the operation of the municipal airport.

***Cemetery Fund***

To account for fees collected and expenditures incurred to maintain the cemetery.

***Bicentennial Committee Fund***

To account for donations received for events held by the Bicentennial Committee for fundraising, kick-off events and production of merchandise to be sold during the City's bicentennial events.

**Nonmajor Debt Service Fund**

Debt Service funds are established to account for financial resources to be used for the payment of debt obligations. A description of the City's debt service fund follows:

***Special Assessment Bond Retirement Fund***

To account for special assessments collected to retire special assessment bond debt.

**Nonmajor Capital Projects Funds**

Capital Projects funds are established to account for financial resources to be used for the construction or acquisition of major capital facilities (other than those financed by proprietary funds). A description of the City's capital projects funds follows:

***Parks/Recreation Capital Improvement Fund***

To account for monies earmarked for capital improvements for recreational purposes.

***Fire Capital Replacement Fund***

To account for a percentage of municipal income tax money to defray major capital fire department expenditures.

***Capital Projects Fund***

To account for monies earmarked for capital improvements.

***Street Resurfacing Fund***

To account for tax money to defray costs of street resurfacing projects.

***Storm Sewer Capital Fund***

To account for monies earmarked for storm sewer maintenance expenditures.

***Street Reconstruction Fund***

To account for monies earmarked for street reconstruction expenditures.

**City of Medina**  
**Medina County, Ohio**  
*Combining Statements - Nonmajor Funds*

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**Nonmajor Capital Projects Funds (continued)**

***Blacktop Resurfacing Fund***

To account for monies earmarked for blacktop resurfacing expenditures.

***Curbs and Alleys Capital Fund***

To account for monies earmarked for curbs and alleys maintenance expenditures.

***Federal Highway Administration Grant Fund***

To account for revenues and expenditures pertaining to Federal Highway Administration grants awarded to the City.

***Computer/Electronic Capital Fund***

To account for a percentage of municipal income tax money used to defray the cost of technology upgrades and replacement.

***Unanticipated Capital Projects Fund***

To account for a percentage of municipal income tax money used to defray the costs related to unanticipated capital expenditures.

***Special Assessments Projects Fund***

To account for monies received in payment of special assessments.

**Permanent Fund**

Permanent funds report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the City programs. A description of the City's permanent fund follows:

***Cemetery Endowment Fund***

To account for monies used for perpetual care for the cemetery mausoleum and cemetery improvements.

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

	Nonmajor Special Revenue Funds	Special Assessment Bond Retirement Fund	Nonmajor Capital Projects Funds	Cemetery Endowment Fund	Total Nonmajor Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 15,460,282	\$ 707,068	\$ 2,545,899	\$ 40,707	\$ 18,753,956
Cash and Investments in Segregated Accounts	0	11,962	0	0	11,962
Accounts Receivable	50,887	0	0	0	50,887
Accrued Interest Receivable	19,476	0	0	12,021	31,497
Intergovernmental Receivable	1,967,180	0	315,302	0	2,282,482
Property Taxes Receivable	1,429,412	0	0	0	1,429,412
Income Taxes Receivable	526,582	0	90,272	0	616,854
Prepaid Items	40,672	0	0	0	40,672
<i>Total Assets</i>	<u>\$ 19,494,491</u>	<u>\$ 719,030</u>	<u>\$ 2,951,473</u>	<u>\$ 52,728</u>	<u>\$ 23,217,722</u>
<b>Liabilities</b>					
Accounts Payable	\$ 283,285	\$ 0	\$ 2,602	\$ 0	\$ 285,887
Accrued Wages	122,929	0	0	0	122,929
Contracts Payable	525,540	0	96,518	0	622,058
Intergovernmental Payable	87,697	0	0	0	87,697
Matured Interest Payable	0	11,962	0	0	11,962
Interfund Payable	1,419,504	0	1,110,500	0	2,530,004
Advances from Other Funds	2,072,075	0	0	0	2,072,075
<i>Total Liabilities</i>	<u>4,511,030</u>	<u>11,962</u>	<u>1,209,620</u>	<u>0</u>	<u>5,732,612</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	1,402,461	0	0	0	1,402,461
Delinquent Property Taxes	26,951	0	0	0	26,951
Income Tax	188,634	0	32,338	0	220,972
Unavailable Revenue	824,577	0	315,168	0	1,139,745
<i>Total Deferred Inflows of Resources</i>	<u>2,442,623</u>	<u>0</u>	<u>347,506</u>	<u>0</u>	<u>2,790,129</u>
<b>Fund Balances</b>					
Nonspendable	312,255	0	0	16,906	329,161
Restricted	11,003,554	707,068	0	35,822	11,746,444
Committed	2,330,606	0	264,313	0	2,594,919
Assigned	0	0	1,570,366	0	1,570,366
Unassigned	(1,105,577)	0	(440,332)	0	(1,545,909)
<i>Total Fund Balances</i>	<u>12,540,838</u>	<u>707,068</u>	<u>1,394,347</u>	<u>52,728</u>	<u>14,694,981</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 19,494,491</u>	<u>\$ 719,030</u>	<u>\$ 2,951,473</u>	<u>\$ 52,728</u>	<u>\$ 23,217,722</u>



**City of Medina**  
**Medina County, Ohio**

*Combining Statements of Revenues, Expenditures and Changes in  
Fund Balances - Nonmajor Governmental Funds  
For the Year Ended December 31, 2016*

	Nonmajor Special Revenue Funds	Special Assessment Bond Retirement Fund	Nonmajor Capital Projects Funds	Cemetery Endowment Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Property Taxes	\$ 1,407,889	\$ 0	\$ 0	\$ 0	\$ 1,407,889
Income Taxes	1,917,228	0	328,666	0	2,245,894
Payment in Lieu of Taxes	38,775	0	358	0	39,133
Special Assessments	0	3,248	2	0	3,250
Charges for Services	495,024	0	2,532	8,003	505,559
Licenses and Permits	7,915	0	0	0	7,915
Fines and Forfeitures	692,816	0	0	0	692,816
Intergovernmental	3,408,772	0	0	0	3,408,772
Interest	21,122	0	0	3,208	24,330
Rent	7,688	0	0	0	7,688
Contributions and Donations	17,359	0	0	0	17,359
Other	15,623	0	0	0	15,623
<i>Total Revenues</i>	<u>8,030,211</u>	<u>3,248</u>	<u>331,558</u>	<u>11,211</u>	<u>8,376,228</u>
<b>Expenditures</b>					
Current:					
General Government	503,267	0	0	0	503,267
Security of Persons and Property	3,123,900	0	0	0	3,123,900
Public Health	0	0	0	1,172	1,172
Leisure Time Services	1,300,303	0	0	0	1,300,303
Community Development	1,709,004	0	0	0	1,709,004
Basic Utility Service	92,272	0	0	0	92,272
Transportation	1,706,450	0	0	0	1,706,450
Capital Outlay	81,061	206	673,517	0	754,784
<i>Total Expenditures</i>	<u>8,516,257</u>	<u>206</u>	<u>673,517</u>	<u>1,172</u>	<u>9,191,152</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(486,046)</u>	<u>3,042</u>	<u>(341,959)</u>	<u>10,039</u>	<u>(814,924)</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Assets	0	0	247	0	247
<i>Net Change in Fund Balance</i>	<u>(486,046)</u>	<u>3,042</u>	<u>(341,712)</u>	<u>10,039</u>	<u>(814,677)</u>
<i>Fund Balance Beginning of Year</i>	<u>13,026,884</u>	<u>704,026</u>	<u>1,736,059</u>	<u>42,689</u>	<u>15,509,658</u>
<i>Fund Balance End of Year</i>	<u>\$ 12,540,838</u>	<u>\$ 707,068</u>	<u>\$ 1,394,347</u>	<u>\$ 52,728</u>	<u>\$ 14,694,981</u>

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

	Street Maintenance and Repair Fund	State Highway Fund	Parks and Recreation Fund	Local License Fund	Fire Special Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 745,842	\$ 30,056	\$ 1,341,492	\$ 1,359,831	\$ 608,672
Accounts Receivable	50	0	0	0	0
Accrued Interest Receivable	6,625	267	0	12,079	0
Intergovernmental Receivable	486,830	39,475	427	19,558	314
Property Taxes Receivable	0	0	0	0	0
Income Taxes Receivable	30,090	0	285,859	0	210,633
Prepaid Items	8,657	57	13,441	0	13,736
<i>Total Assets</i>	<u>\$ 1,278,094</u>	<u>\$ 69,855</u>	<u>\$ 1,641,219</u>	<u>\$ 1,391,468</u>	<u>\$ 833,355</u>
<b>Liabilities</b>					
Accounts Payable	\$ 30,985	\$ 0	\$ 12,787	\$ 0	\$ 8,852
Accrued Wages	46,486	1,705	22,027	0	35,487
Contracts Payable	0	0	2,368	0	0
Intergovernmental Payable	17,617	500	7,805	0	14,059
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>95,088</u>	<u>2,205</u>	<u>44,987</u>	<u>0</u>	<u>58,398</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	0	0	0	0	0
Delinquent Property Taxes	0	0	0	0	0
Income Tax	10,779	0	102,401	0	75,454
Unavailable Revenue	327,401	26,551	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>338,180</u>	<u>26,551</u>	<u>102,401</u>	<u>0</u>	<u>75,454</u>
<b>Fund Balance</b>					
Nonspendable	8,657	57	13,441	0	13,736
Restricted	836,169	41,042	0	1,391,468	0
Committed	0	0	1,480,390	0	685,767
Unassigned	0	0	0	0	0
<i>Total Fund Balance (Deficit)</i>	<u>844,826</u>	<u>41,099</u>	<u>1,493,831</u>	<u>1,391,468</u>	<u>699,503</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,278,094</u>	<u>\$ 69,855</u>	<u>\$ 1,641,219</u>	<u>\$ 1,391,468</u>	<u>\$ 833,355</u>

*(continued)*

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

	Grants Fund	ODNR State Grant Fund	County Local License Fund	DARE Grant Fund	Community Development Block Grant Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 808,212	\$ 0	\$ 56,870	\$ 5,101	\$ 417,143
Accounts Receivable	0	0	0	0	0
Accrued Interest Receivable	0	0	505	0	0
Intergovernmental Receivable	165,074	40,000	4,890	0	229,718
Property Taxes Receivable	0	0	0	0	0
Income Taxes Receivable	0	0	0	0	0
Prepaid Items	916	0	0	0	0
<i>Total Assets</i>	<u>\$ 974,202</u>	<u>\$ 40,000</u>	<u>\$ 62,265</u>	<u>\$ 5,101</u>	<u>\$ 646,861</u>
<b>Liabilities</b>					
Accounts Payable	\$ 0	\$ 0	\$ 4,484	\$ 0	\$ 0
Accrued Wages	3,997	0	0	0	0
Contracts Payable	74,344	0	0	0	103,250
Intergovernmental Payable	1,438	0	0	0	0
Interfund Payable	844,504	40,000	0	0	0
Advances from Other Funds	0	0	0	0	675,000
<i>Total Liabilities</i>	<u>924,283</u>	<u>40,000</u>	<u>4,484</u>	<u>0</u>	<u>778,250</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	0	0	0	0	0
Delinquent Property Taxes	0	0	0	0	0
Income Tax	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>
<b>Fund Balance</b>					
Nonspendable	916	0	0	0	0
Restricted	49,003	0	57,781	5,101	0
Committed	0	0	0	0	0
Unassigned	0	0	0	0	(131,389)
<i>Total Fund Balance (Deficit)</i>	<u>49,919</u>	<u>0</u>	<u>57,781</u>	<u>5,101</u>	<u>(131,389)</u>
<i>Total Liabilities, Deferred Inflows of of Resources and Fund Balances</i>	<u>\$ 974,202</u>	<u>\$ 40,000</u>	<u>\$ 62,265</u>	<u>\$ 5,101</u>	<u>\$ 646,861</u>

*(continued)*

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

	Police and Fire Disability Fund	Ohio Housing Trust Fund	Section 319(h) Nonpoint Source Grant Fund	Emergency Medical Services Fund	CHIP Revolving Loan Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 1,289,694	\$ 76,903	\$ 0	\$ 1,417,791	\$ 15,375
Accounts Receivable	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Intergovernmental Receivable	25,936	23,097	197,075	56,799	0
Property Taxes Receivable	476,424	0	0	952,988	0
Income Taxes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 1,792,054</u>	<u>\$ 100,000</u>	<u>\$ 197,075</u>	<u>\$ 2,427,578</u>	<u>\$ 15,375</u>
<b>Liabilities</b>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 219,447	\$ 0
Accrued Wages	0	0	0	0	0
Contracts Payable	0	4,352	0	0	0
Intergovernmental Payable	41,615	0	0	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	100,000	197,075	0	0
<i>Total Liabilities</i>	<u>41,615</u>	<u>104,352</u>	<u>197,075</u>	<u>219,447</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	467,431	0	0	935,030	0
Delinquent Property Taxes	8,993	0	0	17,958	0
Income Tax	0	0	0	0	0
Unavailable Revenue	25,676	0	197,075	56,277	0
<i>Total Deferred Inflows of Resources</i>	<u>502,100</u>	<u>0</u>	<u>197,075</u>	<u>1,009,265</u>	<u>0</u>
<b>Fund Balance</b>					
Nonspendable	0	0	0	0	0
Restricted	1,248,339	0	0	1,198,866	15,375
Committed	0	0	0	0	0
Unassigned	0	(4,352)	(197,075)	0	0
<i>Total Fund Balance (Deficit)</i>	<u>1,248,339</u>	<u>(4,352)</u>	<u>(197,075)</u>	<u>1,198,866</u>	<u>15,375</u>
<i>Total Liabilities, Deferred Inflows of of Resources and Fund Balances</i>	<u>\$ 1,792,054</u>	<u>\$ 100,000</u>	<u>\$ 197,075</u>	<u>\$ 2,427,578</u>	<u>\$ 15,375</u>

*(continued)*

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

	CDBG- CHIP Fund	HOME- CHIP Fund	Economic Development Income Tax Fund	Railroad Renovation Fund	Federal Airport Grant Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 190,321	\$ 436,764	\$ 143,820	\$ 188,354	\$ 55,517
Accounts Receivable	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Intergovernmental Receivable	115,180	357,736	13,474	174,375	17,222
Property Taxes Receivable	0	0	0	0	0
Income Taxes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	74	0
<i>Total Assets</i>	<u>\$ 305,501</u>	<u>\$ 794,500</u>	<u>\$ 157,294</u>	<u>\$ 362,803</u>	<u>\$ 72,739</u>
<b>Liabilities</b>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 889	\$ 0
Accrued Wages	0	0	0	113	0
Contracts Payable	114,235	202,713	0	20,365	0
Intergovernmental Payable	0	0	0	57	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	305,500	794,500	0	0	0
<i>Total Liabilities</i>	<u>419,735</u>	<u>997,213</u>	<u>0</u>	<u>21,424</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	0	0	0	0	0
Delinquent Property Taxes	0	0	0	0	0
Income Tax	0	0	0	0	0
Unavailable Revenue	0	0	0	174,375	17,222
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>174,375</u>	<u>17,222</u>
<b>Fund Balance</b>					
Nonspendable	0	0	0	74	0
Restricted	0	0	0	166,930	55,517
Committed	0	0	157,294	0	0
Unassigned	(114,234)	(202,713)	0	0	0
<i>Total Fund Balance (Deficit)</i>	<u>(114,234)</u>	<u>(202,713)</u>	<u>157,294</u>	<u>167,004</u>	<u>55,517</u>
<i>Total Liabilities, Deferred Inflows of of Resources and Fund Balances</i>	<u>\$ 305,501</u>	<u>\$ 794,500</u>	<u>\$ 157,294</u>	<u>\$ 362,803</u>	<u>\$ 72,739</u>

*(continued)*

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

	Drug Enforcement Trust Fund	Federal Equitable Sharing Program Fund	Police Training Fund	Law Enforcement Trust Fund	Sealing of Records Fee Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 22,762	\$ 931	\$ 15,220	\$ 17,899	\$ 2,547
Accounts Receivable	0	0	0	0	250
Accrued Interest Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Income Taxes Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 22,762</u>	<u>\$ 931</u>	<u>\$ 15,220</u>	<u>\$ 17,899</u>	<u>\$ 2,797</u>
<b>Liabilities</b>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	0	0	0	0	0
Delinquent Property Taxes	0	0	0	0	0
Income Tax	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>
<b>Fund Balance</b>					
Nonspendable	0	0	0	0	0
Restricted	22,762	931	15,220	17,899	2,797
Committed	0	0	0	0	0
Unassigned	0	0	0	0	0
<i>Total Fund Balance (Deficit)</i>	<u>22,762</u>	<u>931</u>	<u>15,220</u>	<u>17,899</u>	<u>2,797</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 22,762</u>	<u>\$ 931</u>	<u>\$ 15,220</u>	<u>\$ 17,899</u>	<u>\$ 2,797</u>

*(continued)*

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

	Presentence Investigations Fee Fund	Computer Legal Research Fund	Municipal Court Probation Fund	Furniture, Fixtures and Equipment Fee Fund	DUI Enforcement Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 6,235	\$ 43,448	\$ 101,505	\$ 69,503	\$ 30,032
Accounts Receivable	1,848	2,130	8,558	5,468	125
Accrued Interest Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Income Taxes Receivable	0	0	0	0	0
Prepaid Items	0	0	1,905	0	0
<i>Total Assets</i>	<u>\$ 8,083</u>	<u>\$ 45,578</u>	<u>\$ 111,968</u>	<u>\$ 74,971</u>	<u>\$ 30,157</u>
<b>Liabilities</b>					
Accounts Payable	\$ 0	\$ 0	\$ 265	\$ 0	\$ 0
Accrued Wages	0	0	8,276	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	0	2,932	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>11,473</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	0	0	0	0	0
Delinquent Property Taxes	0	0	0	0	0
Income Tax	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>
<b>Fund Balance</b>					
Nonspendable	0	0	1,905	0	0
Restricted	8,083	45,578	98,590	74,971	30,157
Committed	0	0	0	0	0
Unassigned	0	0	0	0	0
<i>Total Fund Balance (Deficit)</i>	<u>8,083</u>	<u>45,578</u>	<u>100,495</u>	<u>74,971</u>	<u>30,157</u>
<i>Total Liabilities, Deferred Inflows of of Resources and Fund Balances</i>	<u>\$ 8,083</u>	<u>\$ 45,578</u>	<u>\$ 111,968</u>	<u>\$ 74,971</u>	<u>\$ 30,157</u>

*(continued)*

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

	Community Service Fee Fund	Indigent Driver Fund	Court Clerk Computer Fund	Case Management System Fund	Court Special Projects Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 240	\$ 372,298	\$ 180,536	\$ 146,700	\$ 4,423,851
Accounts Receivable	40	4,365	7,081	3,423	15,835
Accrued Interest Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Income Taxes Receivable	0	0	0	0	0
Prepaid Items	0	0	1,886	0	0
<i>Total Assets</i>	<u>\$ 280</u>	<u>\$ 376,663</u>	<u>\$ 189,503</u>	<u>\$ 150,123</u>	<u>\$ 4,439,686</u>
<b>Liabilities</b>					
Accounts Payable	\$ 0	\$ 3,372	\$ 0	\$ 0	\$ 0
Accrued Wages	0	0	4,838	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	0	1,674	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>3,372</u>	<u>6,512</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	0	0	0	0	0
Delinquent Property Taxes	0	0	0	0	0
Income Tax	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>
<b>Fund Balance</b>					
Nonspendable	0	0	1,886	0	0
Restricted	280	373,291	181,105	150,123	4,439,686
Committed	0	0	0	0	0
Unassigned	0	0	0	0	0
<i>Total Fund Balance (Deficit)</i>	<u>280</u>	<u>373,291</u>	<u>182,991</u>	<u>150,123</u>	<u>4,439,686</u>
<i>Total Liabilities, Deferred Inflows of of Resources and Fund Balances</i>	<u>\$ 280</u>	<u>\$ 376,663</u>	<u>\$ 189,503</u>	<u>\$ 150,123</u>	<u>\$ 4,439,686</u>

*(continued)*



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

	Municipal Airport Fund	Cemetery Fund	Bicentennial Committee Fund	Total Nonmajor Special Revenue Funds
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 83,589	\$ 748,073	\$ 7,155	\$ 15,460,282
Accounts Receivable	1,714	0	0	50,887
Accrued Interest Receivable	0	0	0	19,476
Intergovernmental Receivable	0	0	0	1,967,180
Property Taxes Receivable	0	0	0	1,429,412
Income Taxes Receivable	0	0	0	526,582
Prepaid Items	0	0	0	40,672
<i>Total Assets</i>	<u>\$ 85,303</u>	<u>\$ 748,073</u>	<u>\$ 7,155</u>	<u>\$ 19,494,491</u>
<b>Liabilities</b>				
Accounts Payable	\$ 2,204	\$ 0	\$ 0	\$ 283,285
Accrued Wages	0	0	0	122,929
Contracts Payable	3,913	0	0	525,540
Intergovernmental Payable	0	0	0	87,697
Interfund Payable	535,000	0	0	1,419,504
Advances from Other Funds	0	0	0	2,072,075
<i>Total Liabilities</i>	<u>541,117</u>	<u>0</u>	<u>0</u>	<u>4,511,030</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	0	0	0	1,402,461
Delinquent Property Taxes	0	0	0	26,951
Income Tax	0	0	0	188,634
Unavailable Revenue	0	0	0	824,577
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,442,623</u>
<b>Fund Balance</b>				
Nonspendable	0	271,583	0	312,255
Restricted	0	476,490	0	11,003,554
Committed	0	0	7,155	2,330,606
Unassigned	(455,814)	0	0	(1,105,577)
<i>Total Fund Balance (Deficit)</i>	<u>(455,814)</u>	<u>748,073</u>	<u>7,155</u>	<u>12,540,838</u>
<i>Total Liabilities, Deferred Inflows of of Resources and Fund Balances</i>	<u>\$ 85,303</u>	<u>\$ 748,073</u>	<u>\$ 7,155</u>	<u>\$ 19,494,491</u>

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

	Street Maintenance and Repair Fund	State Highway Fund	Parks and Recreation Fund	Local License Fund	Fire Special Fund
<b>Revenues</b>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Income Taxes	109,555	0	1,040,781	0	766,892
Payment in Lieu of Taxes	120	0	1,137	0	837
Charges for Services	0	0	35,335	0	242,357
Licenses and Permits	0	0	0	0	7,915
Fines and Forfeitures	2,492	0	0	0	0
Intergovernmental	1,000,862	81,153	0	237,370	0
Interest	7,273	331	0	12,819	0
Rent	0	0	51	0	0
Contributions and Donations	0	0	15,347	0	1,250
Other	14,828	0	0	0	0
<i>Total Revenues</i>	<u>1,135,130</u>	<u>81,484</u>	<u>1,092,651</u>	<u>250,189</u>	<u>1,019,251</u>
<b>Expenditures</b>					
Current:					
General Government	0	0	0	0	0
Security of Persons and Property	157,435	0	0	0	1,046,977
Leisure Time Services	0	0	1,298,021	0	0
Community Development	0	0	0	0	0
Basic Utility Service	92,272	0	0	0	0
Transportation	844,069	54,765	0	162,069	0
Capital Outlay	11,061	0	0	0	0
<i>Total Expenditures</i>	<u>1,104,837</u>	<u>54,765</u>	<u>1,298,021</u>	<u>162,069</u>	<u>1,046,977</u>
<i>Net Change in Fund Balance</i>	30,293	26,719	(205,370)	88,120	(27,726)
<i>Fund Balance Beginning of Year</i>	<u>814,533</u>	<u>14,380</u>	<u>1,699,201</u>	<u>1,303,348</u>	<u>727,229</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 844,826</u>	<u>\$ 41,099</u>	<u>\$ 1,493,831</u>	<u>\$ 1,391,468</u>	<u>\$ 699,503</u>

*(continued)*

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

	Grants Fund	ODNR State Grant Fund	County Local License Fund	DARE Grant Fund	Community Development Block Grant Fund
<b>Revenues</b>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Income Taxes	0	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	241,314	70,000	59,343	0	632,938
Interest	0	0	627	0	0
Rent	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>241,314</u>	<u>70,000</u>	<u>59,970</u>	<u>0</u>	<u>632,938</u>
<b>Expenditures</b>					
Current:					
General Government	99,052	0	0	0	0
Security of Persons and Property	0	0	0	0	0
Leisure Time Services	0	0	0	0	0
Community Development	0	0	0	0	706,798
Basic Utility Service	0	0	0	0	0
Transportation	219,302	0	40,793	0	0
Capital Outlay	0	70,000	0	0	0
<i>Total Expenditures</i>	<u>318,354</u>	<u>70,000</u>	<u>40,793</u>	<u>0</u>	<u>706,798</u>
<i>Net Change in Fund Balance</i>	(77,040)	0	19,177	0	(73,860)
<i>Fund Balance Beginning of Year</i>	<u>126,959</u>	<u>0</u>	<u>38,604</u>	<u>5,101</u>	<u>(57,529)</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 49,919</u>	<u>\$ 0</u>	<u>\$ 57,781</u>	<u>\$ 5,101</u>	<u>\$ (131,389)</u>

*(continued)*

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

	Police and Fire Disability Fund	Ohio Housing Trust Fund	Section 319(h) Nonpoint Source Grant Fund	Emergency Medical Services Fund	CHIP Revolving Loan Fund
<b>Revenues</b>					
Property Taxes	\$ 447,473	\$ 0	\$ 0	\$ 960,416	\$ 0
Income Taxes	0	0	0	0	0
Payment in Lieu of Taxes	260	0	0	522	0
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	51,769	52,261	0	133,497	0
Interest	0	0	0	0	0
Rent	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	0	0	0	0	795
<i>Total Revenues</i>	<u>499,502</u>	<u>52,261</u>	<u>0</u>	<u>1,094,435</u>	<u>795</u>
<b>Expenditures</b>					
Current:					
General Government	0	0	0	0	0
Security of Persons and Property	584,781	0	0	1,334,707	0
Leisure Time Services	0	0	0	0	0
Community Development	0	47,099	0	0	64
Basic Utility Service	0	0	0	0	0
Transportation	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<i>Total Expenditures</i>	<u>584,781</u>	<u>47,099</u>	<u>0</u>	<u>1,334,707</u>	<u>64</u>
<i>Net Change in Fund Balance</i>	(85,279)	5,162	0	(240,272)	731
<i>Fund Balance Beginning of Year</i>	<u>1,333,618</u>	<u>(9,514)</u>	<u>(197,075)</u>	<u>1,439,138</u>	<u>14,644</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,248,339</u>	<u>\$ (4,352)</u>	<u>\$ (197,075)</u>	<u>\$ 1,198,866</u>	<u>\$ 15,375</u>

*(continued)*

**City of Medina  
Medina County, Ohio**

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

	CDBG- CHIP Fund	HOME- CHIP Fund	Economic Development Income Tax Fund	Railroad Renovation Fund	Federal Airport Grant Fund
<b>Revenues</b>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Income Taxes	0	0	0	0	0
Payment in Lieu of Taxes	0	0	35,899	0	0
Charges for Services	0	0	0	60,729	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	214,752	563,812	0	0	53,550
Interest	0	0	0	0	0
Rent	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>214,752</u>	<u>563,812</u>	<u>35,899</u>	<u>60,729</u>	<u>53,550</u>
<b>Expenditures</b>					
Current:					
General Government	0	0	5,150	0	0
Security of Persons and Property	0	0	0	0	0
Leisure Time Services	0	0	0	0	0
Community Development	247,311	707,732	0	0	0
Basic Utility Service	0	0	0	0	0
Transportation	0	0	0	237,680	66,690
Capital Outlay	0	0	0	0	0
<i>Total Expenditures</i>	<u>247,311</u>	<u>707,732</u>	<u>5,150</u>	<u>237,680</u>	<u>66,690</u>
<i>Net Change in Fund Balance</i>	(32,559)	(143,920)	30,749	(176,951)	(13,140)
<i>Fund Balance Beginning of Year</i>	<u>(81,675)</u>	<u>(58,793)</u>	<u>126,545</u>	<u>343,955</u>	<u>68,657</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (114,234)</u>	<u>\$ (202,713)</u>	<u>\$ 157,294</u>	<u>\$ 167,004</u>	<u>\$ 55,517</u>

*(continued)*

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

	Drug Enforcement Trust Fund	Federal Equitable Sharing Program Fund	Police Training Fund	Law Enforcement Trust Fund	Sealing of Records Fee Fund
<b>Revenues</b>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Income Taxes	0	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	2,797
Intergovernmental	0	931	15,220	0	0
Interest	0	0	0	0	0
Rent	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>931</u>	<u>15,220</u>	<u>0</u>	<u>2,797</u>
<b>Expenditures</b>					
Current:					
General Government	0	0	0	0	0
Security of Persons and Property	0	0	0	0	0
Leisure Time Services	0	0	0	0	0
Community Development	0	0	0	0	0
Basic Utility Service	0	0	0	0	0
Transportation	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	931	15,220	0	2,797
<i>Fund Balance Beginning of Year</i>	<u>22,762</u>	<u>0</u>	<u>0</u>	<u>17,899</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 22,762</u>	<u>\$ 931</u>	<u>\$ 15,220</u>	<u>\$ 17,899</u>	<u>\$ 2,797</u>

*(continued)*

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

	Presentence Investigations Fee Fund	Computer Legal Research Fund	Municipal Court Probation Fund	Furniture, Fixtures and Equipment Fee Fund	DUI Enforcement Fund
<b>Revenues</b>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Income Taxes	0	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	8,083	29,908	141,941	68,965	2,216
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Rent	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>8,083</u>	<u>29,908</u>	<u>141,941</u>	<u>68,965</u>	<u>2,216</u>
<b>Expenditures</b>					
Current:					
General Government	0	28,034	181,720	0	0
Security of Persons and Property	0	0	0	0	0
Leisure Time Services	0	0	0	0	0
Community Development	0	0	0	0	0
Basic Utility Service	0	0	0	0	0
Transportation	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>28,034</u>	<u>181,720</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	8,083	1,874	(39,779)	68,965	2,216
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>43,704</u>	<u>140,274</u>	<u>6,006</u>	<u>27,941</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 8,083</u>	<u>\$ 45,578</u>	<u>\$ 100,495</u>	<u>\$ 74,971</u>	<u>\$ 30,157</u>

*(continued)*

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

	Community Service Fee Fund	Indigent Driver Fund	Court Clerk Computer Fund	Case Management System Fund	Court Special Projects Fund
<b>Revenues</b>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Income Taxes	0	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Charges for Services	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	280	69,402	99,544	42,719	224,469
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Rent	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>280</u>	<u>69,402</u>	<u>99,544</u>	<u>42,719</u>	<u>224,469</u>
<b>Expenditures</b>					
Current:					
General Government	0	82,860	106,451	0	0
Security of Persons and Property	0	0	0	0	0
Leisure Time Services	0	0	0	0	0
Community Development	0	0	0	0	0
Basic Utility Service	0	0	0	0	0
Transportation	0	0	0	0	0
Capital Outlay	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>82,860</u>	<u>106,451</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	280	(13,458)	(6,907)	42,719	224,469
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>386,749</u>	<u>189,898</u>	<u>107,404</u>	<u>4,215,217</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 280</u>	<u>\$ 373,291</u>	<u>\$ 182,991</u>	<u>\$ 150,123</u>	<u>\$ 4,439,686</u>

*(continued)*



**City of Medina  
Medina County, Ohio**

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

	Municipal Airport Fund	Cemetery Fund	Bicentennial Committee Fund	Total Nonmajor Special Revenue Funds
<b>Revenues</b>				
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 1,407,889
Income Taxes	0	0	0	1,917,228
Payment in Lieu of Taxes	0	0	0	38,775
Charges for Services	88,792	61,636	6,175	495,024
Licenses and Permits	0	0	0	7,915
Fines and Forfeitures	0	0	0	692,816
Intergovernmental	0	0	0	3,408,772
Interest	0	72	0	21,122
Rent	7,637	0	0	7,688
Contributions and Donations	0	0	762	17,359
Other	0	0	0	15,623
<i>Total Revenues</i>	<u>96,429</u>	<u>61,708</u>	<u>6,937</u>	<u>8,030,211</u>
<b>Expenditures</b>				
Current:				
General Government	0	0	0	503,267
Security of Persons and Property	0	0	0	3,123,900
Leisure Time Services	0	0	2,282	1,300,303
Community Development	0	0	0	1,709,004
Basic Utility Service	0	0	0	92,272
Transportation	81,082	0	0	1,706,450
Capital Outlay	0	0	0	81,061
<i>Total Expenditures</i>	<u>81,082</u>	<u>0</u>	<u>2,282</u>	<u>8,516,257</u>
<i>Net Change in Fund Balance</i>	15,347	61,708	4,655	(486,046)
<i>Fund Balance Beginning of Year</i>	<u>(471,161)</u>	<u>686,365</u>	<u>2,500</u>	<u>13,026,884</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (455,814)</u>	<u>\$ 748,073</u>	<u>\$ 7,155</u>	<u>\$ 12,540,838</u>

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

	Parks/Recreation Capital Improvement Fund	Fire Capital Replacement Fund	Capital Projects Fund	Street Resurfacing Fund	Storm Sewer Capital Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 355	\$ 307,147	\$ 191,402	\$ 195,464	\$ 25,831
Intergovernmental Receivable	0	67	0	0	0
Income Taxes Receivable	0	45,136	0	0	0
<i>Total Assets</i>	<u>\$ 355</u>	<u>\$ 352,350</u>	<u>\$ 191,402</u>	<u>\$ 195,464</u>	<u>\$ 25,831</u>
<b>Liabilities</b>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0	0
Interfund Payable	0	360,000	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>360,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Income Tax	0	16,169	0	0	0
Unavailable Revenue - Other	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>16,169</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance</b>					
Committed	0	0	0	0	0
Assigned	355	0	191,402	195,464	25,831
Unassigned	0	(23,819)	0	0	0
<i>Total Fund Balance (Deficit)</i>	<u>355</u>	<u>(23,819)</u>	<u>191,402</u>	<u>195,464</u>	<u>25,831</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 355</u>	<u>\$ 352,350</u>	<u>\$ 191,402</u>	<u>\$ 195,464</u>	<u>\$ 25,831</u>

*(continued)*

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

	Street Reconstruction Fund	Blacktop Resurfacing Fund	Curbs and Alleys Capital Fund	Federal Highway Administration Grant Fund	Computer/ Electronic Capital Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 73,590	\$ 68,772	\$ 47,128	\$ 427,332	\$ 237,881
Intergovernmental Receivable	0	0	0	315,168	67
Income Taxes Receivable	0	0	0	0	45,136
<i>Total Assets</i>	<u>\$ 73,590</u>	<u>\$ 68,772</u>	<u>\$ 47,128</u>	<u>\$ 742,500</u>	<u>\$ 283,084</u>
<b>Liabilities</b>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,602
Contracts Payable	0	0	0	96,518	0
Interfund Payable	0	0	0	742,500	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>839,018</u>	<u>2,602</u>
<b>Deferred Inflows of Resources</b>					
Income Tax	0	0	0	0	16,169
Unavailable Revenue - Other	0	0	0	315,168	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>315,168</u>	<u>16,169</u>
<b>Fund Balance</b>					
Committed	0	0	0	0	264,313
Assigned	73,590	68,772	47,128	0	0
Unassigned	0	0	0	(411,686)	0
<i>Total Fund Balance (Deficit)</i>	<u>73,590</u>	<u>68,772</u>	<u>47,128</u>	<u>(411,686)</u>	<u>264,313</u>
<i>Total Liabilities, Deferred Inflows of of Resources and Fund Balances</i>	<u>\$ 73,590</u>	<u>\$ 68,772</u>	<u>\$ 47,128</u>	<u>\$ 742,500</u>	<u>\$ 283,084</u>

*(continued)*

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

	Unanticipated Capital Projects Fund	Special Assessments Projects Fund	Total Nonmajor Capital Projects Totals
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 967,824	\$ 3,173	\$ 2,545,899
Intergovernmental Receivable	0	0	315,302
Income Taxes Receivable	0	0	90,272
<i>Total Assets</i>	<u>\$ 967,824</u>	<u>\$ 3,173</u>	<u>\$ 2,951,473</u>
<b>Liabilities</b>			
Accounts Payable	\$ 0	\$ 0	\$ 2,602
Contracts Payable	0	0	96,518
Interfund Payable	0	8,000	1,110,500
<i>Total Liabilities</i>	<u>0</u>	<u>8,000</u>	<u>1,209,620</u>
<b>Deferred Inflows of Resources</b>			
Income Tax	0	0	32,338
Unavailable Revenue - Other	0	0	315,168
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>347,506</u>
<b>Fund Balance</b>			
Committed	0	0	264,313
Assigned	967,824	0	1,570,366
Unassigned	0	(4,827)	(440,332)
<i>Total Fund Balance (Deficit)</i>	<u>967,824</u>	<u>(4,827)</u>	<u>1,394,347</u>
<i>Total Liabilities, Deferred Inflows of of Resources and Fund Balances</i>	<u>\$ 967,824</u>	<u>\$ 3,173</u>	<u>\$ 2,951,473</u>

**City of Medina  
Medina County, Ohio**

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

	Parks/Recreation Capital Improvement Fund	Fire Capital Replacement Fund	Capital Projects Fund	Street Resurfacing Fund	Storm Sewer Capital Fund
<b>Revenues</b>					
Income Taxes	\$ 0	\$ 164,333	\$ 0	\$ 0	\$ 0
Payment in Lieu of Taxes	0	179	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	0	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>164,512</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>					
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	164,512	0	0	0
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	164,512	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>355</u>	<u>(188,331)</u>	<u>191,402</u>	<u>195,464</u>	<u>25,831</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 355</u>	<u>\$ (23,819)</u>	<u>\$ 191,402</u>	<u>\$ 195,464</u>	<u>\$ 25,831</u>

*(continued)*

**City of Medina  
Medina County, Ohio**

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

	Street Reconstruction Fund	Blacktop Resurfacing Fund	Curbs and Alleys Capital Fund	Federal Highway Administration Grant Fund	Computer/ Electronic Capital Fund
<b>Revenues</b>					
Income Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 164,333
Payment in Lieu of Taxes	0	0	0	0	179
Special Assessments	0	0	0	0	0
Charges for Services	0	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>164,512</u>
<b>Expenditures</b>					
Capital Outlay	0	0	91,108	411,686	163,624
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(91,108)	(411,686)	888
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Assets	0	0	0	0	247
<i>Net Change in Fund Balance</i>	0	0	(91,108)	(411,686)	1,135
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>73,590</u>	<u>68,772</u>	<u>138,236</u>	<u>0</u>	<u>263,178</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 73,590</u>	<u>\$ 68,772</u>	<u>\$ 47,128</u>	<u>\$ (411,686)</u>	<u>\$ 264,313</u>

*(continued)*

**City of Medina**  
**Medina County, Ohio**

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

	Unanticipated Capital Projects Fund	Special Assessments Projects Fund	Total Nonmajor Capital Projects Totals
<b>Revenues</b>			
Income Taxes	\$ 0	\$ 0	\$ 328,666
Payment in Lieu of Taxes	0	0	358
Special Assessments	0	2	2
Charges for Services	0	2,532	2,532
<i>Total Revenues</i>	<u>0</u>	<u>2,534</u>	<u>331,558</u>
<b>Expenditures</b>			
Capital Outlay	<u>0</u>	<u>7,099</u>	<u>673,517</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(4,565)	(341,959)
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Capital Assets	<u>0</u>	<u>0</u>	<u>247</u>
<i>Net Change in Fund Balance</i>	0	(4,565)	(341,712)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>967,824</u>	<u>(262)</u>	<u>1,736,059</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 967,824</u></u>	<u><u>\$ (4,827)</u></u>	<u><u>\$ 1,394,347</u></u>

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**INDIVIDUAL FUND SCHEDULES OF  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET  
(NON-GAAP BASIS) AND ACTUAL**

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Property Taxes	\$ 1,249,169	\$ 1,143,321	\$ (105,848)
Income Taxes	3,211,000	3,247,319	36,319
Other Local Taxes	850	1,154	304
Payment in Lieu of Taxes	1,000	2,808	1,808
Charges for Services	108,750	131,532	22,782
Licenses and Permits	160,950	353,665	192,715
Fines and Forfeitures	842,500	818,541	(23,959)
Intergovernmental	771,627	738,669	(32,958)
Interest	150,000	291,360	141,360
Rent	15,000	24,094	9,094
Contributions and Donations	0	12,358	12,358
Other	20,000	5,613	(14,387)
<i>Total Revenues</i>	<u>6,530,846</u>	<u>6,770,434</u>	<u>239,588</u>
<b>Expenditures</b>			
Current:			
General Government			
City Council			
Salaries and Benefits	149,655	142,640	7,015
Contractual Services	22,650	14,157	8,493
Materials and Supplies	6,400	2,449	3,951
Total City Council	<u>178,705</u>	<u>159,246</u>	<u>19,459</u>
Mayor			
Salaries and Benefits	212,460	203,532	8,928
Contractual Services	5,238	3,858	1,380
Materials and Supplies	3,705	676	3,029
Total Mayor	<u>221,403</u>	<u>208,066</u>	<u>13,337</u>
Finance Department			
Salaries and Benefits	362,130	323,857	38,273
Contractual Services	75,377	39,099	36,278
Materials and Supplies	76,560	17,515	59,045
Total Finance Department	<u>514,067</u>	<u>380,471</u>	<u>133,596</u>
Law Department			
Salaries and Benefits	443,699	431,867	11,832
Contractual Services	109,132	78,968	30,164
Materials and Supplies	21,162	7,545	13,617
Law Department	<u>573,993</u>	<u>518,380</u>	<u>55,613</u>
Municipal Court Clerk			
Salaries and Benefits	1,550,471	1,399,710	150,761
Contractual Services	141,699	97,453	44,246
Materials and Supplies	102,542	56,957	45,585
Capital Outlay	6,636	636	6,000
Total Municipal Court Clerk	<u>1,801,348</u>	<u>1,554,756</u>	<u>246,592</u>
			<i>(continued)</i>

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

	Final Budget	Actual	Variance with Final Budget
<b>General Administration</b>			
Salaries and Benefits	10,110	4,595	5,515
Contractual Services	292,373	218,787	73,586
Materials and Supplies	42,519	23,463	19,056
Capital Outlay	12,500	0	12,500
Other	71,277	68,383	2,894
<b>Total General Administration</b>	<b>428,779</b>	<b>315,228</b>	<b>113,551</b>
<b>Cash Control</b>			
Salaries and Benefits	24,749	19,920	4,829
Contractual Services	4,358	3,927	431
Materials and Supplies	13,346	5,394	7,952
Capital Outlay	285	0	285
<b>Total Cash Control</b>	<b>42,738</b>	<b>29,241</b>	<b>13,497</b>
<b>Clerk Municipal Court</b>			
Salaries and Benefits	962,039	760,702	201,337
Contractual Services	176,339	64,367	111,972
Materials and Supplies	145,875	58,907	86,968
Capital Outlay	4,464	864	3,600
Other	2,800	0	2,800
<b>Total Clerk Municipal Court</b>	<b>1,291,517</b>	<b>884,840</b>	<b>406,677</b>
<b>Income Tax</b>			
Contractual Services	500,735	467,770	32,965
Materials and Supplies	5,000	0	5,000
Other	25,000	131	24,869
<b>Total Income Tax</b>	<b>530,735</b>	<b>467,901</b>	<b>62,834</b>
<b>Civil Service</b>			
Salaries and Benefits	82,366	81,007	1,359
Contractual Services	37,695	27,547	10,148
Materials and Supplies	4,300	2,435	1,865
<b>Total Civil Service</b>	<b>124,361</b>	<b>110,989</b>	<b>13,372</b>
<b>Service Director</b>			
Salaries and Benefits	159,883	148,611	11,272
Contractual Services	26,926	5,374	21,552
Materials and Supplies	25,283	6,420	18,863
<b>Total Service Director</b>	<b>212,092</b>	<b>160,405</b>	<b>51,687</b>
<b>Engineering</b>			
Salaries and Benefits	530,135	427,382	102,753
Contractual Services	23,708	8,355	15,353
Materials and Supplies	21,987	15,947	6,040
<b>Total Engineering</b>	<b>575,830</b>	<b>451,684</b>	<b>124,146</b>

*(continued)*

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

	Final Budget	Actual	Variance with Final Budget
Public Building Maintenance			
Salaries and Benefits	112,648	102,351	10,297
Contractual Services	165,900	115,651	50,249
Materials and Supplies	70,458	35,302	35,156
Capital Outlay	16,000	0	16,000
Total Public Building Maintenance	<u>365,006</u>	<u>253,304</u>	<u>111,702</u>
Economic Development			
Salaries and Benefits	281,059	179,840	101,219
Contractual Services	60,306	14,396	45,910
Materials and Supplies	9,723	2,414	7,309
Total Economic Development	<u>351,088</u>	<u>196,650</u>	<u>154,438</u>
Job Creation			
Other	<u>131,055</u>	<u>43,831</u>	<u>87,224</u>
<i>Total General Government</i>	<u>7,342,717</u>	<u>5,734,992</u>	<u>1,607,725</u>
Security of Persons and Property			
Police Department			
Contractual Services	<u>15,000</u>	<u>2,806</u>	<u>12,194</u>
Street Lighting			
Contractual Services	231,000	158,295	72,705
Materials and Supplies	<u>77,543</u>	<u>22,274</u>	<u>55,269</u>
Total Street Lighting	<u>308,543</u>	<u>180,569</u>	<u>127,974</u>
<i>Total Security of Persons and Property</i>	<u>323,543</u>	<u>183,375</u>	<u>140,168</u>
Public Health			
Cemetery			
Salaries and Benefits	146,681	137,869	8,812
Contractual Services	46,120	33,840	12,280
Materials and Supplies	50,332	34,008	16,324
Capital Outlay	29,751	0	29,751
Other	1,000	0	1,000
Total Cemetery	<u>273,884</u>	<u>205,717</u>	<u>68,167</u>
<i>Total Public Health</i>	<u>273,884</u>	<u>205,717</u>	<u>68,167</u>
Community Development			
Planning and Zoning			
Salaries and Benefits	174,472	152,526	21,946
Contractual Services	103,145	20,440	82,705
Materials and Supplies	7,912	5,178	2,734
Total Planning and Zoning	<u>285,529</u>	<u>178,144</u>	<u>107,385</u>

*(continued)*

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

	Final Budget	Actual	Variance with Final Budget
Shade Tree			
Salaries and Benefits	111,639	94,531	17,108
Contractual Services	80,134	42,808	37,326
Materials and Supplies	48,222	36,146	12,076
Capital Outlay	130,000	55,394	74,606
Total Shade Tree	<u>369,995</u>	<u>228,879</u>	<u>141,116</u>
Building Inspection			
Salaries and Benefits	488,920	323,970	164,950
Contractual Services	51,775	25,496	26,279
Materials and Supplies	19,667	11,962	7,705
Capital Outlay	36,000	29,699	6,301
Other	750	0	750
Total Building Inspection	<u>597,112</u>	<u>391,127</u>	<u>205,985</u>
<i>Total Community Development</i>	<u>1,252,636</u>	<u>798,150</u>	<u>454,486</u>
Basic Utility			
Utility Rate Review Commission			
Salaries and Benefits	1,185	0	1,185
<i>Total Expenditures</i>	<u>9,193,965</u>	<u>6,922,234</u>	<u>2,271,731</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,663,119)</u>	<u>(151,800)</u>	<u>2,511,319</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Capital Assets	2,500	3,836	1,336
Advances In	1,687,386	1,525,000	(162,386)
Advances Out	(2,826,004)	(2,826,004)	0
Transfers Out	(55,000)	0	55,000
<i>Total Other Financing Sources (Uses)</i>	<u>(1,191,118)</u>	<u>(1,297,168)</u>	<u>(106,050)</u>
<i>Net Change in Fund Balance</i>	<u>(3,854,237)</u>	<u>(1,448,968)</u>	<u>2,405,269</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	3,774,303	3,774,303	0
Prior Year Encumbrances Appropriated	<u>94,840</u>	<u>94,840</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 14,906</u>	<u>\$ 2,420,175</u>	<u>\$ 2,405,269</u>

**City of Medina**  
**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Open Space #1 Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget
<b>Expenditures</b>			
Current:			
Community Development			
Materials and Supplies	\$ 6,000	\$ 6,000	\$ 0
<i>Net Change in Fund Balance</i>	(6,000)	(6,000)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	59,771	59,771	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 53,771	\$ 53,771	\$ 0

**City of Medina**  
**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Open Space #2 Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	1,595	1,595	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 1,595	\$ 1,595	\$ 0

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Licenses and Permits	\$ 50,000	\$ 50,000	\$ 0
<b>Expenditures</b>			
Current:			
Transportation			
Parking Meters			
Salaries and Benefits	5,759	3,831	1,928
Parking Lots			
Salaries and Benefits	25,544	15,320	10,224
Contractual Services	48,676	42,271	6,405
Materials and Supplies	2,450	0	2,450
Total Parking Lots	76,670	57,591	19,079
<i>Total Expenditures</i>	82,429	61,422	21,007
<i>Excess of Revenues Over (Under) Expenditures</i>	(32,429)	(11,422)	21,007
<b>Other Financing Sources (Uses)</b>			
Transfers In	10,200	0	(10,200)
<i>Net Change in Fund Balance</i>	(22,229)	(11,422)	10,807
<i>Fund Balance (Deficit) Beginning of Year</i>	13,599	13,599	0
Prior Year Encumbrances Appropriated	8,701	8,701	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 71	\$ 10,878	\$ 10,807



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

	Final Budget	Actual	Variance with Budget
<b>Revenues</b>			
Charges for Services	\$ 40,500	\$ 34,539	\$ (5,961)
Licenses and Permits	333,400	309,934	(23,466)
Gifts and Donations	0	250	250
<i>Total Revenues</i>	<u>373,900</u>	<u>344,723</u>	<u>(29,177)</u>
<b>Expenditures</b>			
Current:			
General Government			
Salaries and Benefits	<u>493,105</u>	<u>372,352</u>	<u>120,753</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(119,205)</u>	<u>(27,629)</u>	<u>91,576</u>
<i>Net Change in Fund Balance</i>	(119,205)	(27,629)	91,576
<i>Fund Balance (Deficit) Beginning of Year</i>	585,105	585,105	0
Prior Year Encumbrances Appropriated	<u>29,913</u>	<u>29,913</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 495,813</u>	<u>\$ 587,389</u>	<u>\$ 91,576</u>

**City of Medina**  
**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mechanic's Revolving Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$ 390,000	\$ 404,300	\$ 14,300
<b>Expenditures</b>			
Current:			
General Government			
Other	444,951	389,042	55,909
<i>Total Expenditures</i>	444,951	389,042	55,909
<i>Excess of Revenues Over (Under) Expenditures</i>	(54,951)	15,258	70,209
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	0	12	12
<i>Net Change in Fund Balance</i>	(54,951)	15,270	70,221
<i>Fund Balance (Deficit) Beginning of Year</i>	101,126	101,126	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 46,175	\$ 116,396	\$ 70,221

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$ 250	\$ 0	\$ (250)
<b>Expenditures</b>			
Current:			
Community Development			
Other	9,726	9,726	0
<i>Net Change in Fund Balance</i>	(9,476)	(9,726)	(250)
<i>Fund Balance (Deficit) Beginning of Year</i>	756	756	0
Prior Year Encumbrances Appropriated	9,726	9,726	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,006</u>	<u>\$ 756</u>	<u>\$ (250)</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Income Taxes	\$ 4,864,950	\$ 4,851,038	\$ (13,912)
Payment in Lieu of Taxes	2,500	4,901	2,401
Charges for Services	470,000	459,341	(10,659)
Intergovernmental	5,000	66,246	61,246
Contributions and Donations	500	50	(450)
Other	15,000	9,568	(5,432)
<i>Total Revenues</i>	<u>5,357,950</u>	<u>5,391,144</u>	<u>33,194</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property			
Police Special			
Salaries and Benefits	4,191,633	3,773,360	418,273
Contractual Services	167,441	105,983	61,458
Materials and Supplies	319,321	154,350	164,971
Capital Outlay	86,000	0	86,000
Total Police Special	<u>4,764,395</u>	<u>4,033,693</u>	<u>730,702</u>
Police Communications			
Salaries and Benefits	962,777	823,746	139,031
Contractual Services	135,225	109,728	25,497
Materials and Supplies	34,000	19,235	14,765
Total Police Communications	<u>1,132,002</u>	<u>952,709</u>	<u>179,293</u>
Police Special Unit			
Salaries and Benefits	20,250	1,619	18,631
Contractual Services	1,700	0	1,700
Total Police Special Unit	<u>21,950</u>	<u>1,619</u>	<u>20,331</u>
Weigh Station			
Salaries and Benefits	49,366	27,050	22,316
<i>Total Expenditures</i>	<u>5,967,713</u>	<u>5,015,071</u>	<u>952,642</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(609,763)</u>	<u>376,073</u>	<u>985,836</u>

*(continued)*

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

	Final Budget	Actual	Variance with Final Budget
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	0	842	842
<i>Net Change in Fund Balance</i>	(609,763)	376,915	986,678
<i>Fund Balance (Deficit) Beginning of Year</i>	4,148,143	4,148,143	0
Prior Year Encumbrances Appropriated	32,345	32,345	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3,570,725</u>	<u>\$ 4,557,403</u>	<u>\$ 986,678</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Income Taxes	\$ 2,830,000	\$ 2,725,303	\$ (104,697)
Payment in Lieu of Taxes	5,000	11,014	6,014
Intergovernmental	1,511,000	324,951	(1,186,049)
<i>Total Revenues</i>	<u>4,346,000</u>	<u>3,061,268</u>	<u>(1,284,732)</u>
<b>Expenditures</b>			
Current:			
Transportation			
Street Maintenance and Repair			
Salaries and Benefits	518,394	509,030	9,364
Contractual Services	58,344	26,458	31,886
Materials and Supplies	11,500	979	10,521
Capital Outlay	8,359,037	7,732,515	626,522
<i>Total Transportation</i>	<u>8,947,275</u>	<u>8,268,982</u>	<u>678,293</u>
Debt Service			
Principal Retirement	513,232	513,232	0
Interest and Fiscal Charges	244,690	244,690	0
<i>Total Debt Service</i>	<u>757,922</u>	<u>757,922</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,705,197</u>	<u>9,026,904</u>	<u>678,293</u>
<i>Net Change in Fund Balance</i>	(5,359,197)	(5,965,636)	(606,439)
<i>Fund Balance (Deficit) Beginning of Year</i>	3,656,915	3,656,915	0
Prior Year Encumbrances Appropriated	1,707,391	1,707,391	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,109</u>	<u>\$ (601,330)</u>	<u>\$ (606,439)</u>

**City of Medina**  
**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Purpose Capital Projects Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Income Taxes	\$ 263,000	\$ 272,530	\$ 9,530
Payment in Lieu of Taxes	300	275	(25)
Charges for Services	0	200	200
Contributions and Donations	0	13,669	13,669
<i>Total Revenues</i>	<u>263,300</u>	<u>286,674</u>	<u>23,374</u>
<b>Expenditures</b>			
Capital Outlay			
Contractual Services	51,238	47,927	3,311
Materials and Supplies	44,144	44,066	78
Capital Outlay	1,037,715	1,000,458	37,257
<i>Total Capital Outlay</i>	<u>1,133,097</u>	<u>1,092,451</u>	<u>40,646</u>
Debt Service			
Principal Retirement	190,000	190,000	0
Interest and Fiscal Charges	92,000	92,000	0
<i>Total Debt Service</i>	<u>282,000</u>	<u>282,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,415,097</u>	<u>1,374,451</u>	<u>40,646</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,151,797)</u>	<u>(1,087,777)</u>	<u>64,020</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	1,436,668	941,968	(494,700)
Advances Out	(910,000)	(910,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>526,668</u>	<u>31,968</u>	<u>(494,700)</u>
<i>Net Change in Fund Balance</i>	(625,129)	(1,055,809)	(430,680)
<i>Fund Balance (Deficit) Beginning of Year</i>	4,345,226	4,345,226	0
Prior Year Encumbrances Appropriated	144,033	144,033	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3,864,130</u>	<u>\$ 3,433,450</u>	<u>\$ (430,680)</u>

**City of Medina**  
**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Issue 2 Projects Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 2,000,000	\$ 1,673,746	\$ (326,254)
<b>Expenditures</b>			
Capital Outlay			
Contractual Services	2,383,720	2,106,307	277,413
<i>Excess of Revenues Over (Under) Expenditures</i>	(383,720)	(432,561)	(48,841)
<b>Other Financing Sources (Uses)</b>			
Proceeds of Notes	340,000	336,530	(3,470)
Proceeds from Sale of Assets	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
Advances In	910,000	656,000	(254,000)
Advances Out	(991,000)	(991,000)	0
<i>Total Other Financing Sources (Uses)</i>	259,000	1,530	(257,470)
<i>Net Change in Fund Balance</i>	(124,720)	(431,031)	(306,311)
<i>Fund Balance (Deficit) Beginning of Year</i>	(1,122,740)	(1,122,740)	0
Prior Year Encumbrances Appropriated	1,369,720	1,369,720	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 122,260	\$ (184,051)	\$ (306,311)



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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Income Taxes	\$ 389,265	\$ 109,012	\$ (280,253)
Payment in Lieu of Taxes	0	110	110
Charges for Services	250	0	(250)
Fines and Forfeitures	1,500	2,960	1,460
Intergovernmental	995,145	997,122	1,977
Investment Income	2,500	5,708	3,208
Other	1,500	14,828	13,328
<i>Total Revenues</i>	<u>1,390,160</u>	<u>1,129,740</u>	<u>(260,420)</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property			
Traffic Control			
Salaries and Benefits	58,225	52,666	5,559
Contractual Services	23,868	21,582	2,286
Materials and Supplies	88,907	72,315	16,592
Capital Outlay	11,000	11,000	0
Total Traffic Control	<u>182,000</u>	<u>157,563</u>	<u>24,437</u>
Weigh Station			
Contractual Services	9,873	4,641	5,232
Materials and Supplies	8,462	7,475	987
Total Weigh Station	<u>18,335</u>	<u>12,116</u>	<u>6,219</u>
<i>Total Security of Persons and Property</i>	<u>200,335</u>	<u>169,679</u>	<u>30,656</u>
Transportation			
Street Maintenance and Repair			
Salaries and Benefits	198,888	193,265	5,623
Contractual Services	23,707	11,975	11,732
Materials and Supplies	106,018	100,182	5,836
Capital Outlay	8,700	0	8,700
Total Street Maintenance and Repair	<u>337,313</u>	<u>305,422</u>	<u>31,891</u>
Street Cleaning			
Salaries and Benefits	130,672	79,750	50,922
Contractual Services	14,751	8,648	6,103
Materials and Supplies	374,523	256,277	118,246
Total Street Cleaning	<u>519,946</u>	<u>344,675</u>	<u>175,271</u>

*(continued)*

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

	Final Budget	Actual	Variance with Final Budget
Storm Sewer Maintenance			
Salaries and Benefits	131,519	115,811	15,708
Contractual Services	87,306	76,659	10,647
Materials and Supplies	77,435	61,101	16,334
Total Storm Sewer Maintenance	<u>296,260</u>	<u>253,571</u>	<u>42,689</u>
<i>Total Transportation</i>	<u>1,153,519</u>	<u>903,668</u>	<u>249,851</u>
Basic Utility			
Leaf Program			
Salaries and Benefits	91,128	66,475	24,653
Contractual Services	2,734	181	2,553
Materials and Supplies	29,876	21,063	8,813
Capital Outlay	130,000	0	130,000
Total Basic Utility	<u>253,738</u>	<u>87,719</u>	<u>166,019</u>
<i>Total Expenditures</i>	<u>1,607,592</u>	<u>1,161,066</u>	<u>446,526</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(217,432)</u>	<u>(31,326)</u>	<u>186,106</u>
<i>Net Change in Fund Balance</i>	(217,432)	(31,326)	186,106
<i>Fund Balance (Deficit) Beginning of Year</i>	652,680	652,680	0
Prior Year Encumbrances Appropriated	<u>46,382</u>	<u>46,382</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 481,630</u>	<u>\$ 667,736</u>	<u>\$ 186,106</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 87,178	\$ 80,848	\$ (6,330)
Investment Income	260	93	(167)
<i>Total Revenues</i>	<u>87,438</u>	<u>80,941</u>	<u>(6,497)</u>
<b>Expenditures</b>			
Current:			
Transportation			
Salaries and Benefits	43,507	34,729	8,778
Materials and Supplies	43,931	37,670	6,261
<i>Total Expenditures</i>	<u>87,438</u>	<u>72,399</u>	<u>15,039</u>
<i>Net Change in Fund Balance</i>	0	8,542	8,542
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>3,965</u>	<u>3,965</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3,965</u>	<u>\$ 12,507</u>	<u>\$ 8,542</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Income Taxes	\$ 1,110,700	\$ 1,035,615	\$ (75,085)
Payment in Lieu of Taxes	800	1,046	246
Charges for Services	30,000	35,335	5,335
Rentals	0	51	51
Gifts and Donations	7,500	15,347	7,847
<i>Total Revenues</i>	<u>1,149,000</u>	<u>1,087,394</u>	<u>(61,606)</u>
<b>Expenditures</b>			
Current:			
Leisure Time Services			
Park Maintenance			
Salaries and Benefits	695,262	606,238	89,024
Contractual Services	117,621	83,909	33,712
Materials and Supplies	207,467	126,872	80,595
Capital Outlay	148,500	105,104	43,396
Other	400	0	400
Total Park Maintenance	<u>1,169,250</u>	<u>922,123</u>	<u>247,127</u>
Municipal Pool			
Salaries and Benefits	8,676	5,156	3,520
Contractual Services	10,304	9,205	1,099
Materials and Supplies	24,640	16,929	7,711
Capital Outlay	259,411	259,411	0
Total Municipal Pool	<u>303,031</u>	<u>290,701</u>	<u>12,330</u>
Uptown Park Maintenance			
Salaries and Benefits	30,151	19,778	10,373
Contractual Services	21,805	18,871	2,934
Materials and Supplies	15,542	13,373	2,169
Total Uptown Park Maintenance	<u>67,498</u>	<u>52,022</u>	<u>15,476</u>
Sports Field Maintenance			
Salaries and Benefits	70,297	33,477	36,820
Contractual Services	41,000	27,986	13,014
Materials and Supplies	68,087	39,076	29,011
Capital Outlay	70,000	34,521	35,479
Total Sports Field Maintenance	<u>249,384</u>	<u>135,060</u>	<u>114,324</u>
<i>Total Leisure Time Services</i>	<u>1,789,163</u>	<u>1,399,906</u>	<u>389,257</u>

*(continued)*

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

	Final Budget	Actual	Variance with Final Budget
Transportation			
Railroad Renovation			
Materials and Supplies	9,200	0	9,200
<i>Total Expenditures</i>	<u>1,798,363</u>	<u>1,399,906</u>	<u>398,457</u>
<i>Net Change in Fund Balance</i>	(649,363)	(312,512)	336,851
<i>Fund Balance (Deficit) Beginning of Year</i>	1,508,268	1,508,268	0
Prior Year Encumbrances Appropriated	<u>45,951</u>	<u>45,951</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 904,856</u>	<u>\$ 1,241,707</u>	<u>\$ 336,851</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 238,807	\$ 236,450	\$ (2,357)
Investment Income	2,500	9,972	7,472
<i>Total Revenues</i>	<u>241,307</u>	<u>246,422</u>	<u>5,115</u>
<b>Expenditures</b>			
Current:			
Transportation			
Contractual Services	6,625	732	5,893
Materials and Supplies	27,000	20,000	7,000
Capital Outlay	1,247,827	141,337	1,106,490
<i>Total Expenditures</i>	<u>1,281,452</u>	<u>162,069</u>	<u>1,119,383</u>
<i>Net Change in Fund Balance</i>	(1,040,145)	84,353	1,124,498
<i>Fund Balance (Deficit) Beginning of Year</i>	1,130,016	1,130,016	0
Prior Year Encumbrances Appropriated	145,462	145,462	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 235,333</u>	<u>\$ 1,359,831</u>	<u>\$ 1,124,498</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Income Taxes	\$ 817,600	\$ 763,085	\$ (54,515)
Payment in Lieu of Taxes	500	771	271
Charges for Services	170,000	242,357	72,357
Fees, Licenses and Permits	5,000	7,915	2,915
Gifts and Donations	5,000	1,250	(3,750)
<i>Total Revenues</i>	<u>998,100</u>	<u>1,015,378</u>	<u>17,278</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property			
Salaries and Benefits	1,043,270	783,117	260,153
Contractual Services	179,115	86,492	92,623
Materials and Supplies	276,792	186,422	90,370
Capital Outlay	30,638	10,772	19,866
<i>Total Expenditures</i>	<u>1,529,815</u>	<u>1,066,803</u>	<u>463,012</u>
<i>Net Change in Fund Balance</i>	(531,715)	(51,425)	480,290
<i>Fund Balance (Deficit) Beginning of Year</i>	616,496	616,496	0
Prior Year Encumbrances Appropriated	18,612	18,612	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 103,393</u>	<u>\$ 583,683</u>	<u>\$ 480,290</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 10,000	\$ 95,990	\$ 85,990
<b>Expenditures</b>			
Current:			
General Government			
Municipal Court			
Salaries and Benefits	162,331	95,193	67,138
Contractual Services	6,865	4,594	2,271
Total Municipal Court	169,196	99,787	69,409
Community Development			
EPA Brownfield Grant			
Capital Outlay	848,004	848,004	0
<i>Total Expenditures</i>	1,017,200	947,791	69,409
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,007,200)	(851,801)	155,399
<b>Other Financing Sources (Uses)</b>			
Advances In	895,000	844,504	(50,496)
<i>Net Change in Fund Balance</i>	(112,200)	(7,297)	104,903
<i>Fund Balance (Deficit) Beginning of Year</i>	112,461	112,461	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 261	\$ 105,164	\$ 104,903



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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 30,000	\$ 30,000	\$ 0
<b>Expenditures</b>			
Current:			
Leisure			
Playground			
Capital Outlay	40,000	40,000	0
Park Improvements			
Capital Outlay	30,000	30,000	0
<i>Total Expenditures</i>	70,000	70,000	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(40,000)	(40,000)	0
<b>Other Financing Sources (Uses)</b>			
Advances In	40,000	40,000	0
Advances Out	(30,000)	(30,000)	0
<i>Total Other Financing Sources (Uses)</i>	10,000	10,000	0
<i>Net Change in Fund Balance</i>	(30,000)	(30,000)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	0	0	0
Prior Year Encumbrances Appropriated	30,000	30,000	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 0	\$ 0

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 57,920	\$ 59,113	\$ 1,193
Investment Income	200	396	196
<i>Total Revenues</i>	<u>58,120</u>	<u>59,509</u>	<u>1,389</u>
<b>Expenditures</b>			
Current:			
Transportation			
Street Maintenance and Repair			
Materials and Supplies	74,149	48,012	26,137
Capital Outlay	3,120	0	3,120
<i>Total Expenditures</i>	<u>77,269</u>	<u>48,012</u>	<u>29,257</u>
<i>Net Change in Fund Balance</i>	(19,149)	11,497	30,646
<i>Fund Balance (Deficit) Beginning of Year</i>	22,307	22,307	0
Prior Year Encumbrances Appropriated	<u>15,520</u>	<u>15,520</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 18,678</u>	<u>\$ 49,324</u>	<u>\$ 30,646</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	5,101	5,101	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,101</u>	<u>\$ 5,101</u>	<u>\$ 0</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 95,000	\$ 403,220	\$ 308,220
<b>Expenditures</b>			
Current:			
Community Development			
Salaries and Benefits	35,405	30,983	4,422
Contractual Services	373,747	274,506	99,241
Materials and Supplies	1,018	612	406
Capital Outlay	386,490	382,625	3,865
<i>Total Expenditures</i>	<u>796,660</u>	<u>688,726</u>	<u>107,934</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(701,660)</u>	<u>(285,506)</u>	<u>416,154</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	85,000	0	(85,000)
<i>Net Change in Fund Balance</i>	(616,660)	(285,506)	331,154
<i>Fund Balance (Deficit) Beginning of Year</i>	541,104	541,104	0
Prior Year Encumbrances Appropriated	77,417	77,417	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,861</u>	<u>\$ 333,015</u>	<u>\$ 331,154</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Property Taxes	\$ 428,009	\$ 447,473	\$ 19,464
Intergovernmental	63,291	51,769	(11,522)
<i>Total Revenues</i>	<u>491,300</u>	<u>499,242</u>	<u>7,942</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property			
Salaries and Benefits	608,945	576,073	32,872
Contractual Services	19,500	10,277	9,223
<i>Total Expenditures</i>	<u>628,445</u>	<u>586,350</u>	<u>42,095</u>
<i>Net Change in Fund Balance</i>	(137,145)	(87,108)	50,037
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,376,802</u>	<u>1,376,802</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,239,657</u>	<u>\$ 1,289,694</u>	<u>\$ 50,037</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 0	\$ 29,164	\$ 29,164
<b>Expenditures</b>			
Current:			
Community Development			
Contractual Services	90,487	46,120	44,367
<i>Net Change in Fund Balance</i>	(90,487)	(16,956)	73,531
<i>Fund Balance (Deficit) Beginning of Year</i>	83,001	83,001	0
Prior Year Encumbrances Appropriated	7,486	7,486	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ 73,531</u>	<u>\$ 73,531</u>

**City of Medina**  
**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Section 319(h) Nonpoint Source Grant Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 200,000	\$ 0	\$ (200,000)
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>200,000</u>	<u>0</u>	<u>(200,000)</u>
<b>Other Financing Sources (Uses)</b>			
Advances Out	(197,075)	0	197,075
<i>Net Change in Fund Balance</i>	2,925	0	(2,925)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,925</u>	<u>\$ 0</u>	<u>\$ (2,925)</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Property Taxes	\$ 919,333	\$ 960,416	\$ 41,083
Intergovernmental	118,267	133,497	15,230
<i>Total Revenues</i>	<u>1,037,600</u>	<u>1,093,913</u>	<u>56,313</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property			
Police Communications			
Contractual Services	1,940,136	1,527,886	412,250
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(902,536)</u>	<u>(433,973)</u>	<u>468,563</u>
<i>Net Change in Fund Balance</i>	(902,536)	(433,973)	468,563
<i>Fund Balance (Deficit) Beginning of Year</i>	1,313,887	1,313,887	0
Prior Year Encumbrances Appropriated	309,885	309,885	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 721,236</u>	<u>\$ 1,189,799</u>	<u>\$ 468,563</u>



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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Other	\$ 0	\$ 795	\$ 795
<b>Expenditures</b>			
Current:			
Community Development			
Contractual Services	14,000	64	13,936
<i>Total Expenditures</i>	14,000	64	13,936
<i>Net Change in Fund Balance</i>	(14,000)	731	14,731
<i>Fund Balance (Deficit) Beginning of Year</i>	14,644	14,644	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 644	\$ 15,375	\$ 14,731

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 0	\$ 99,572	\$ 99,572
<b>Expenditures</b>			
Current:			
Community Development			
Salaries and Benefits	3,849	3,456	393
Contractual Services	225,468	188,232	37,236
Materials and Supplies	500	27	473
<i>Total Expenditures</i>	<u>229,817</u>	<u>191,715</u>	<u>38,102</u>
<i>Net Change in Fund Balance</i>	(229,817)	(92,143)	137,674
<i>Fund Balance (Deficit) Beginning of Year</i>	129,829	129,829	0
Prior Year Encumbrances Appropriated	<u>99,988</u>	<u>99,988</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ 137,674</u>	<u>\$ 137,674</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 0	\$ 206,076	\$ 206,076
<b>Expenditures</b>			
Current:			
Community Development			
Contractual Services	735,707	566,367	169,340
<i>Net Change in Fund Balance</i>	(735,707)	(360,291)	375,416
<i>Fund Balance (Deficit) Beginning of Year</i>	617,700	617,700	0
Prior Year Encumbrances Appropriated	118,007	118,007	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 375,416	\$ 375,416

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Payment in Lieu of Taxes	\$ 26,000	\$ 33,041	\$ 7,041
<b>Expenditures</b>			
Current:			
General Government			
Economic Development			
Contractual Services	97,100	20,650	76,450
<i>Net Change in Fund Balance</i>	(71,100)	12,391	83,491
<i>Fund Balance (Deficit) Beginning of Year</i>	115,929	115,929	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 44,829	\$ 128,320	\$ 83,491

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$ 82,500	\$ 60,729	\$ (21,771)
<b>Expenditures</b>			
Current:			
Transportation			
Salaries and Benefits	10,000	8,025	1,975
Contractual Services	56,915	47,686	9,229
Materials and Supplies	3,940	1,345	2,595
Capital Outlay	345,616	246,270	99,346
<i>Total Expenditures</i>	416,471	303,326	113,145
<i>Excess of Revenues Over (Under) Expenditures</i>	(333,971)	(242,597)	91,374
<b>Other Financing Sources (Uses)</b>			
Transfers In	17,500	0	(17,500)
<i>Net Change in Fund Balance</i>	(316,471)	(242,597)	73,874
<i>Fund Balance (Deficit) Beginning of Year</i>	60,954	60,954	0
Prior Year Encumbrances Appropriated	296,183	296,183	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 40,666	\$ 114,540	\$ 73,874

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 150,000	\$ 62,594	\$ (87,406)
<b>Expenditures</b>			
Current:			
Transportation			
Capital Outlay	205,950	67,950	138,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(55,950)	(5,356)	50,594
<b>Other Financing Sources (Uses)</b>			
Advances In	150,000	0	(150,000)
<i>Net Change in Fund Balance</i>	94,050	(5,356)	(99,406)
<i>Fund Balance (Deficit) Beginning of Year</i>	54,664	54,664	0
Prior Year Encumbrances Appropriated	4,950	4,950	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 153,664	\$ 54,258	\$ (99,406)

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 3,500	\$ 0	\$ (3,500)
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	3,500	0	(3,500)
<i>Fund Balance (Deficit) Beginning of Year</i>	22,761	22,761	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 26,261	\$ 22,761	\$ (3,500)

**City of Medina**  
**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Federal Equitable Sharing Program Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 0	\$ 931	\$ 931
<i>Net Change in Fund Balance</i>	0	931	931
<i>Fund Balance (Deficit) Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 931	\$ 931



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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental	\$ 0	\$ 15,220	\$ 15,220
<i>Net Change in Fund Balance</i>	0	15,220	15,220
<i>Fund Balance (Deficit) Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 15,220	\$ 15,220

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 5,000	\$ 0	\$ (5,000)
<b>Expenditures</b>			
Current:			
Security of Persons and Property			
Materials and Supplies	3,369	2,100	1,269
<i>Net Change in Fund Balance</i>	1,631	(2,100)	(3,731)
<i>Fund Balance (Deficit) Beginning of Year</i>	17,899	17,899	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 19,530	\$ 15,799	\$ (3,731)

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 0	\$ 2,547	\$ 2,547
<i>Net Change in Fund Balance</i>	0	2,547	2,547
<i>Fund Balance (Deficit) Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 2,547	\$ 2,547

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 0	\$ 6,235	\$ 6,235
<i>Net Change in Fund Balance</i>	0	6,235	6,235
<i>Fund Balance (Deficit) Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 6,235	\$ 6,235

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 31,310	\$ 30,126	\$ (1,184)
<b>Expenditures</b>			
Current:			
General Government			
Municipal Court Computer Legal Research			
Contractual Services	3,000	600	2,400
Materials and Supplies	37,000	27,434	9,566
<i>Total Expenditures</i>	<u>40,000</u>	<u>28,034</u>	<u>11,966</u>
<i>Net Change in Fund Balance</i>	(8,690)	2,092	10,782
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>41,357</u>	<u>41,357</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 32,667</u>	<u>\$ 43,449</u>	<u>\$ 10,782</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 125,000	\$ 144,091	\$ 19,091
<b>Expenditures</b>			
Current:			
General Government			
Salaries and Benefits	194,304	175,113	19,191
Contractual Services	16,645	8,912	7,733
Materials and Supplies	1,000	360	640
<i>Total Expenditures</i>	<u>211,949</u>	<u>184,385</u>	<u>27,564</u>
<i>Net Change in Fund Balance</i>	(86,949)	(40,294)	46,655
<i>Fund Balance (Deficit) Beginning of Year</i>	140,610	140,610	0
Prior Year Encumbrances Appropriated	<u>645</u>	<u>645</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 54,306</u>	<u>\$ 100,961</u>	<u>\$ 46,655</u>

**City of Medina**  
**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Furniture, Fixtures and Equipment Fee Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 0	\$ 67,305	\$ 67,305
<i>Net Change in Fund Balance</i>	0	67,305	67,305
<i>Fund Balance (Deficit) Beginning of Year</i>	2,198	2,198	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 2,198	\$ 69,503	\$ 67,305

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 2,500	\$ 2,166	\$ (334)
<i>Net Change in Fund Balance</i>	2,500	2,166	(334)
<i>Fund Balance (Deficit) Beginning of Year</i>	27,866	27,866	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 30,366	\$ 30,032	\$ (334)



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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 0	\$ 240	\$ 240
<i>Net Change in Fund Balance</i>	0	240	240
<i>Fund Balance (Deficit) Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 240	\$ 240

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 86,300	\$ 70,954	\$ (15,346)
<b>Expenditures</b>			
Current:			
General Government			
Contractual Services	129,935	92,960	36,975
<i>Net Change in Fund Balance</i>	(43,635)	(22,006)	21,629
<i>Fund Balance (Deficit) Beginning of Year</i>	380,797	380,797	0
Prior Year Encumbrances Appropriated	9,935	9,935	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 347,097	\$ 368,726	\$ 21,629

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 119,300	\$ 100,256	\$ (19,044)
<b>Expenditures</b>			
Current:			
General Government			
Salaries and Benefits	30,120	23,030	7,090
Contractual Services	82,224	74,933	7,291
Materials and Supplies	10,450	9,733	717
Total General Government	122,794	107,696	15,098
<i>Net Change in Fund Balance</i>	(3,494)	(7,440)	(3,946)
<i>Fund Balance (Deficit) Beginning of Year</i>	187,987	187,987	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 184,493	\$ 180,547	\$ (3,946)

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 25,500	\$ 41,640	\$ 16,140
<i>Net Change in Fund Balance</i>	25,500	41,640	16,140
<i>Fund Balance (Deficit) Beginning of Year</i>	105,060	105,060	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 130,560	\$ 146,700	\$ 16,140

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Fines and Forfeitures	\$ 246,100	\$ 226,254	\$ (19,846)
<b>Expenditures</b>			
Current:			
General Government			
Contractual Services	5,000	0	5,000
Materials and Supplies	10,500	0	10,500
<i>Total Expenditures</i>	15,500	0	15,500
<i>Net Change in Fund Balance</i>	230,600	226,254	(4,346)
<i>Fund Balance (Deficit) Beginning of Year</i>	4,197,597	4,197,597	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 4,428,197	\$ 4,423,851	\$ (4,346)

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$ 100,000	\$ 93,275	\$ (6,725)
Rentals	7,500	7,637	137
<i>Total Revenues</i>	<u>107,500</u>	<u>100,912</u>	<u>(6,588)</u>
<b>Expenditures</b>			
Current:			
Transportation			
Contractual Services	11,878	6,836	5,042
Materials and Supplies	78,935	41,637	37,298
Capital Outlay	51,498	48,498	3,000
Other	24,000	18,703	5,297
<i>Total Expenditures</i>	<u>166,311</u>	<u>115,674</u>	<u>50,637</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(58,811)</u>	<u>(14,762)</u>	<u>44,049</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	541,000	535,000	(6,000)
Advances Out	(524,000)	(524,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>17,000</u>	<u>11,000</u>	<u>(6,000)</u>
<i>Net Change in Fund Balance</i>	(41,811)	(3,762)	38,049
<i>Fund Balance (Deficit) Beginning of Year</i>	34,089	34,089	0
Prior Year Encumbrances Appropriated	12,550	12,550	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,828</u>	<u>\$ 42,877</u>	<u>\$ 38,049</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$ 36,500	\$ 61,636	\$ 25,136
Investment Income	5,000	72	(4,928)
<i>Total Revenues</i>	<u>41,500</u>	<u>61,708</u>	<u>20,208</u>
<b>Expenditures</b>			
Current:			
Public Health			
Contractual Services	<u>284,072</u>	<u>279,072</u>	<u>5,000</u>
<i>Net Change in Fund Balance</i>	(242,572)	(217,364)	25,208
<i>Fund Balance (Deficit) Beginning of Year</i>	407,293	407,293	0
Prior Year Encumbrances Appropriated	<u>279,072</u>	<u>279,072</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 443,793</u>	<u>\$ 469,001</u>	<u>\$ 25,208</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$ 2,000	\$ 6,175	\$ 4,175
Gifts and Donations	0	762	762
<i>Total Revenues</i>	<u>2,000</u>	<u>6,937</u>	<u>4,937</u>
<b>Expenditures</b>			
Current:			
Leisure Time Services			
Materials and Supplies	4,347	2,282	2,065
<i>Net Change in Fund Balance</i>	(2,347)	4,655	7,002
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 153</u>	<u>\$ 7,155</u>	<u>\$ 7,002</u>



**City of Medina**  
**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Assessment Bond Retirement Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Special Assessments	\$ 0	\$ 3,248	\$ 3,248
<b>Expenditures</b>			
Capital Outlay	7,420	206	7,214
<i>Net Change in Fund Balance</i>	(7,420)	3,042	10,462
<i>Fund Balance (Deficit) Beginning of Year</i>	704,026	704,026	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 696,606</u>	<u>\$ 707,068</u>	<u>\$ 10,462</u>

**City of Medina**  
**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Parks/Recreation Capital Improvement Fund*  
*For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	353	353	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 353</u>	<u>\$ 353</u>	<u>\$ 0</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Income Taxes	\$ 158,000	\$ 163,518	\$ 5,518
Payment in Lieu of Taxes	100	165	65
<i>Total Revenues</i>	<u>158,100</u>	<u>163,683</u>	<u>5,583</u>
<b>Expenditures</b>			
Capital Outlay	300,000	296,291	3,709
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(141,900)</u>	<u>(132,608)</u>	<u>9,292</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	360,900	360,000	(900)
Advances Out	(360,000)	(360,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>900</u>	<u>0</u>	<u>(900)</u>
<i>Net Change in Fund Balance</i>	(141,000)	(132,608)	8,392
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>143,464</u>	<u>143,464</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,464</u>	<u>\$ 10,856</u>	<u>\$ 8,392</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	191,400	191,400	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 191,400</u>	<u>\$ 191,400</u>	<u>\$ 0</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	195,465	195,465	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 195,465</u>	<u>\$ 195,465</u>	<u>\$ 0</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Expenditures</b>			
Capital Outlay			
Contractual Services	25,831	25,831	0
<i>Net Change in Fund Balance</i>	(25,831)	(25,831)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	25,831	25,831	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	73,591	73,591	0
<i>Net Change in Fund Balance</i>	(73,591)	(73,591)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	73,591	73,591	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 0	\$ 0

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	68,772	68,772	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 68,772</u>	<u>\$ 68,772</u>	<u>\$ 0</u>



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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>			
Capital Outlay	138,236	138,236	0
<i>Net Change in Fund Balance</i>	(138,236)	(138,236)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	138,236	138,236	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 0	\$ 0

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

	Final Budget	Actual	Variance with Final Budget
<b>Expenditures</b>			
Capital Outlay	\$ 742,500	\$ 742,500	\$ 0
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(742,500)</u>	<u>(742,500)</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	742,500	742,500	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Income Taxes	\$ 163,900	\$ 163,518	\$ (382)
Payment in Lieu of Taxes	100	165	65
<i>Total Revenues</i>	<u>164,000</u>	<u>163,683</u>	<u>(317)</u>
<b>Expenditures</b>			
Capital Outlay			
Contractual Services	43,500	28,023	15,477
Materials and Supplies	215,990	154,552	61,438
Capital Outlay	18,131	12,337	5,794
<i>Total Expenditures</i>	<u>277,621</u>	<u>194,912</u>	<u>82,709</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(113,621)</u>	<u>(31,229)</u>	<u>82,392</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	0	247	247
<i>Net Change in Fund Balance</i>	(113,621)	(30,982)	82,639
<i>Fund Balance (Deficit) Beginning of Year</i>	219,344	219,344	0
Prior Year Encumbrances Appropriated	18,075	18,075	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 123,798</u>	<u>\$ 206,437</u>	<u>\$ 82,639</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>	5,000	0	5,000
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	967,824	967,824	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 967,824</u>	<u>\$ 967,824</u>	<u>\$ 0</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Special Assessments	\$ 0	\$ 2	\$ 2
Charges for Services	5,000	2,532	(2,468)
<i>Total Revenues</i>	<u>5,000</u>	<u>2,534</u>	<u>(2,466)</u>
<b>Expenditures</b>			
Capital Outlay			
Contractual Services	11,650	7,099	4,551
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,650)</u>	<u>(4,565)</u>	<u>2,085</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	12,500	8,000	(4,500)
Advances Out	(10,000)	(10,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,500</u>	<u>(2,000)</u>	<u>(4,500)</u>
<i>Net Change in Fund Balance</i>	(4,150)	(6,565)	(2,415)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>9,740</u>	<u>9,740</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,590</u>	<u>\$ 3,175</u>	<u>\$ (2,415)</u>

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

	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Charges for Services	\$ 4,500	\$ 8,003	\$ 3,503
Investment Income	425	9	(416)
<i>Total Revenues</i>	<u>4,925</u>	<u>8,012</u>	<u>3,087</u>
<b>Expenditures</b>			
Current:			
Public Health			
Contractual Services	17,233	16,906	327
Materials and Supplies	2,288	2,288	0
<i>Total Expenditures</i>	<u>19,521</u>	<u>19,194</u>	<u>327</u>
<i>Net Change in Fund Balance</i>	(14,596)	(11,182)	3,414
<i>Fund Balance (Deficit) Beginning of Year</i>	16,962	16,962	0
Prior Year Encumbrances Appropriated	<u>18,021</u>	<u>18,021</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 20,387</u></u>	<u><u>\$ 23,801</u></u>	<u><u>\$ 3,414</u></u>

**City of Medina**  
**Medina County, Ohio**  
*Combining Statements – Agency Funds*

---

***Fiduciary Funds***

To account for assets held by the City as an agency for individuals, private organizations, other governmental units, and other funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

***Agency Funds***

***Section 125 Fund***

To account for Section 125 Employee deductions and Section 125 insurance.

***Payroll Fund***

To account for payroll expense.

***Law Library Fund***

To account for a percentage of the ORC fines received through Ohio State Highway Patrol.

***Agency Revolving Fund***

To account for goods or services provided by a department or agency to other departments or agencies on a cost reimbursement basis.

***Ohio Board of Building Standards Fund***

To account for state building fees collected from builders and disbursed to the State Board of Building Standards.

***Friends of the Cemetery Fund***

To account for donations received for the maintenance and improvement of the cemetery.

***Municipal Court Fund***

To account for the collection and distribution of revenue associated with the operations of the Medina Municipal Court.

The following funds collect deposits then return them when the obligation has been met.

***Bid and Performance Bonds Fund***

***Water Meter Deposits Fund***

***Developer Deposits Fund***

***Utility Deposits Fund***

***Planning and Zoning Deposits Fund***

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

	Section 125 Fund	Payroll Fund	Law Library Fund	Agency Revolving Fund	Bid and Performance Bonds Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 14,462	\$ 65,243	\$ 1,630	\$ 12,611	\$ 31,117
Cash in Segregated Accounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$ 14,462</u></u>	<u><u>\$ 65,243</u></u>	<u><u>\$ 1,630</u></u>	<u><u>\$ 12,611</u></u>	<u><u>\$ 31,117</u></u>
<b>Liabilities</b>					
Advance from Primary Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Undistributed Monies	<u>14,462</u>	<u>65,243</u>	<u>1,630</u>	<u>12,611</u>	<u>31,117</u>
<i>Total Liabilities</i>	<u><u>\$ 14,462</u></u>	<u><u>\$ 65,243</u></u>	<u><u>\$ 1,630</u></u>	<u><u>\$ 12,611</u></u>	<u><u>\$ 31,117</u></u>

*(continued)*



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

	Ohio Board of Building Standards Fund	Water Meter Deposits Fund	Developer Deposits Fund	Friends of the Cemetery Fund	Utility Deposits Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 0	\$ 2,981	\$ 156,943	\$ 4,125	\$ 139,288
Cash in Segregated Accounts	0	0	0	0	0
<i>Total Assets</i>	<u>\$ 0</u>	<u>\$ 2,981</u>	<u>\$ 156,943</u>	<u>\$ 4,125</u>	<u>\$ 139,288</u>
<b>Liabilities</b>					
Advance from Primary Government	\$ 745	\$ 0	\$ 0	\$ 0	\$ 0
Undistributed Monies	(745)	2,981	156,943	4,125	139,288
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 2,981</u>	<u>\$ 156,943</u>	<u>\$ 4,125</u>	<u>\$ 139,288</u>

*(continued)*

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

	Planning and Zoning Deposits Fund	Municipal Court Fund	Totals
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 313	\$ 0	\$ 428,713
Cash in Segregated Accounts	0	344,216	344,216
<i>Total Assets</i>	<u>\$ 313</u>	<u>\$ 344,216</u>	<u>\$ 772,929</u>
<b>Liabilities</b>			
Advance from Primary Government	0	0	745
Undistributed Monies	313	344,216	772,184
<i>Total Liabilities</i>	<u>\$ 313</u>	<u>\$ 344,216</u>	<u>\$ 772,929</u>

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

	Beginning Balance 1/1/2016	Additions	Reductions	Ending Balance 12/31/2016
<b>Section 125 Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 15,330	\$ 44,220	\$ 45,088	\$ 14,462
<i>Total Assets</i>	<u>\$ 15,330</u>	<u>\$ 44,220</u>	<u>\$ 45,088</u>	<u>\$ 14,462</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 15,330	\$ 44,220	\$ 45,088	\$ 14,462
<i>Total Liabilities</i>	<u>\$ 15,330</u>	<u>\$ 44,220</u>	<u>\$ 45,088</u>	<u>\$ 14,462</u>
<b>Payroll Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 62,231	\$ 12,819,071	\$ 12,816,059	\$ 65,243
<i>Total Assets</i>	<u>\$ 62,231</u>	<u>\$ 12,819,071</u>	<u>\$ 12,816,059</u>	<u>\$ 65,243</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 62,231	\$ 12,819,071	\$ 12,816,059	\$ 65,243
<i>Total Liabilities</i>	<u>\$ 62,231</u>	<u>\$ 12,819,071</u>	<u>\$ 12,816,059</u>	<u>\$ 65,243</u>
<b>Law Library Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 1,630	\$ 40,007	\$ 40,007	\$ 1,630
<i>Total Assets</i>	<u>\$ 1,630</u>	<u>\$ 40,007</u>	<u>\$ 40,007</u>	<u>\$ 1,630</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 1,630	\$ 40,007	\$ 40,007	\$ 1,630
<i>Total Liabilities</i>	<u>\$ 1,630</u>	<u>\$ 40,007</u>	<u>\$ 40,007</u>	<u>\$ 1,630</u>
<b>Agency Revolving Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 9,487	\$ 182,221	\$ 179,097	\$ 12,611
<i>Total Assets</i>	<u>\$ 9,487</u>	<u>\$ 182,221</u>	<u>\$ 179,097</u>	<u>\$ 12,611</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 9,487	\$ 182,221	\$ 179,097	\$ 12,611
<i>Total Liabilities</i>	<u>\$ 9,487</u>	<u>\$ 182,221</u>	<u>\$ 179,097</u>	<u>\$ 12,611</u>
<b>Bid and Performance Bonds Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 105,180	\$ 14,650	\$ 88,713	\$ 31,117
<i>Total Assets</i>	<u>\$ 105,180</u>	<u>\$ 14,650</u>	<u>\$ 88,713</u>	<u>\$ 31,117</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 105,180	\$ 14,650	\$ 88,713	\$ 31,117
<i>Total Liabilities</i>	<u>\$ 105,180</u>	<u>\$ 14,650</u>	<u>\$ 88,713</u>	<u>\$ 31,117</u>

*(continued)*

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

	Beginning Balance 1/1/2016	Additions	Reductions	Ending Balance 12/31/2016
<b>Ohio Board and Building Standards Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 0	\$ 7,959	\$ 7,959	\$ 0
<i>Total Assets</i>	<u>\$ 0</u>	<u>\$ 7,959</u>	<u>\$ 7,959</u>	<u>\$ 0</u>
<b>Liabilities</b>				
Advance from Primary Government	\$ 365	\$ 745	\$ 365	\$ 745
Undistributed Monies	(365)	8,324	8,704	(745)
<i>Total Liabilities</i>	<u>\$ 0</u>	<u>\$ 9,069</u>	<u>\$ 9,069</u>	<u>\$ 0</u>
<b>Water Meter Deposits Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 2,981	\$ 0	\$ 0	\$ 2,981
<i>Total Assets</i>	<u>\$ 2,981</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,981</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 2,981	\$ 0	\$ 0	\$ 2,981
<i>Total Liabilities</i>	<u>\$ 2,981</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,981</u>
<b>Developer Deposits Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 155,968	\$ 5,950	\$ 4,975	\$ 156,943
<i>Total Assets</i>	<u>\$ 155,968</u>	<u>\$ 5,950</u>	<u>\$ 4,975</u>	<u>\$ 156,943</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 155,968	\$ 5,950	\$ 4,975	\$ 156,943
<i>Total Liabilities</i>	<u>\$ 155,968</u>	<u>\$ 5,950</u>	<u>\$ 4,975</u>	<u>\$ 156,943</u>
<b>Friends of the Cemetery Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 4,125	\$ 0	\$ 0	\$ 4,125
<i>Total Assets</i>	<u>\$ 4,125</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,125</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 4,125	\$ 0	\$ 0	\$ 4,125
<i>Total Liabilities</i>	<u>\$ 4,125</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,125</u>
<b>Utility Deposits Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 135,942	\$ 27,446	\$ 24,100	\$ 139,288
<i>Total Assets</i>	<u>\$ 135,942</u>	<u>\$ 27,446</u>	<u>\$ 24,100</u>	<u>\$ 139,288</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 135,942	\$ 27,446	\$ 24,100	\$ 139,288
<i>Total Liabilities</i>	<u>\$ 135,942</u>	<u>\$ 27,446</u>	<u>\$ 24,100</u>	<u>\$ 139,288</u>

*(continued)*

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

	Beginning Balance 1/1/2016	Additions	Reductions	Ending Balance 12/31/2016
<b>Planning and Zoning Deposits Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 313	\$ 0	\$ 0	\$ 313
<i>Total Assets</i>	<u>\$ 313</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 313</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 313	\$ 0	\$ 0	\$ 313
<i>Total Liabilities</i>	<u>\$ 313</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 313</u>
<b>Municipal Court Fund</b>				
<b>Assets</b>				
Cash in Segregated Accounts	\$ 430,143	\$ 4,000,609	\$ 4,086,536	\$ 344,216
<i>Total Assets</i>	<u>\$ 430,143</u>	<u>\$ 4,000,609</u>	<u>\$ 4,086,536</u>	<u>\$ 344,216</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 430,143	\$ 4,000,609	\$ 4,086,536	\$ 344,216
<i>Total Liabilities</i>	<u>\$ 430,143</u>	<u>\$ 4,000,609</u>	<u>\$ 4,086,536</u>	<u>\$ 344,216</u>
<b>Total Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 493,187	\$ 13,141,524	\$ 13,205,998	\$ 428,713
Cash in Segregated Accounts	430,143	4,000,609	4,086,536	344,216
<i>Total Assets</i>	<u>\$ 923,330</u>	<u>\$ 17,142,133</u>	<u>\$ 17,292,534</u>	<u>\$ 772,929</u>
<b>Liabilities</b>				
Advance from Primary Government	\$ 365	\$ 745	\$ 365	\$ 745
Undistributed Monies	922,965	17,142,498	17,293,279	772,184
<i>Total Liabilities</i>	<u>\$ 923,330</u>	<u>\$ 17,143,243</u>	<u>\$ 17,293,644</u>	<u>\$ 772,929</u>

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# **STATISTICAL SECTION**





## Statistical Section

This part of the City of Medina, Medina County'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 says about the City's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	S-2 - S-11
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax, and the municipal income tax.	S-12 - S-15
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	S-16 - S-21
<b>Economic and Demographic Information</b>	
These schedules offer economic and demographic indicators to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	S-22 - S-25
<b>Operating Information</b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the service the City provides and the activities it performs.	S-26 - S-31

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**NOTE:**  
With the implementation of GASB No. 54 for 2011, there have been minor reclassifications of funds (example special revenue funds consolidated with the general fund for GAAP purposes). Prior year amounts have not been adjusted to reflect this change.

During 2013, the City implemented GASB 65. Prior year amounts have not been adjusted to reflect this change.

With the implementation of GASB 68 in 2015, the calculation of pension expense has changed; however, government-wide expenses for 2014 and prior years were not restated to reflect this change.

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

	2016	Restated 2015	Restated 2014	2013
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 42,923,419	\$ 41,958,110	\$ 40,017,791	\$ 41,897,986
Restricted:				
Capital Outlay	4,561,898	5,166,721	5,761,796	2,786,396
Debt Service	707,068	704,026	719,132	970,733
Safety Services	2,572,260	2,860,529	3,044,618	3,348,472
Recreation	0	0	0	0
Stormwater and Street Repair and Improvement	5,640,882	8,810,717	10,168,250	11,840,663
Court Operations and Capital Outlay	4,929,753	4,696,497	4,493,148	4,229,147
Community Improvement	341,379	0	0	0
Perpetual Care:				
Expendable	35,822	25,783	20,455	15,465
Nonexpendable	288,489	288,489	288,489	288,489
Other Purposes	1,168,984	1,448,402	1,701,191	1,588,205
Unrestricted	5,177,615	7,036,430	8,034,958	20,446,689
<i>Total Governmental Activities Net Position</i>	<u>\$ 68,347,569</u>	<u>\$ 72,995,704</u>	<u>\$ 74,249,828</u>	<u>\$ 87,412,245</u>
<b>Business Type - Activities</b>				
Net Investment in Capital Assets	\$ 20,658,997	\$ 18,886,441	\$ 17,525,260	\$ 17,046,771
Restricted:				
Capital Outlay	416,441	362,917	259,845	408,978
Unrestricted	10,473,029	10,102,223	11,665,533	13,206,802
<i>Total Business-Type Activities Net Position</i>	<u>\$ 31,548,467</u>	<u>\$ 29,351,581</u>	<u>\$ 29,450,638</u>	<u>\$ 30,662,551</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	\$ 63,582,416	\$ 60,844,551	\$ 57,543,051	\$ 58,944,757
Restricted	20,662,976	24,364,081	26,456,924	25,476,548
Unrestricted	15,650,644	17,138,653	19,700,491	33,653,491
<i>Total Primary Government Net Position</i>	<u>\$ 99,896,036</u>	<u>\$ 102,347,285</u>	<u>\$ 103,700,466</u>	<u>\$ 118,074,796</u>

Note: Restricted for safety services, recreation and stormwater and street repair and improvement have been separately displayed starting in 2008 and court operations and capital outlay was separated in 2012. These were previously included in restricted for other purposes. Restricted for community improvement was previously included in restricted for other purposes.

2012	2011	Restated 2010	2009	2008	2007
\$ 44,603,341	\$ 43,188,085	\$ 45,000,217	\$ 43,724,071	\$ 38,997,425	\$ 37,949,043
2,233,011	1,635,034	888,397	2,747,457	3,032,386	3,312,742
1,171,527	1,430,191	1,751,621	2,571,154	6,302,093	5,761,287
3,629,200	3,966,084	4,125,463	7,730,123	7,613,380	0
0	0	0	1,336,863	1,490,456	0
9,889,907	8,475,441	5,398,047	4,835,551	4,485,894	0
4,011,327	3,776,906	0	0	0	0
0	0	0	0	0	0
14,754	15,178	16,291	0	0	0
288,489	288,489	288,489	0	0	0
1,180,098	1,647,789	5,279,599	868,092	758,664	12,413,804
20,863,305	19,924,242	19,402,594	15,634,313	13,482,499	11,459,167
<u>\$ 87,884,959</u>	<u>\$ 84,347,439</u>	<u>\$ 82,150,718</u>	<u>\$ 79,447,624</u>	<u>\$ 76,162,797</u>	<u>\$ 70,896,043</u>
\$ 16,421,940	\$ 15,917,114	\$ 15,507,033	\$ 15,131,307	\$ 13,697,382	\$ 11,412,508
501,989	0	0	0	0	0
13,317,430	13,166,985	13,471,412	13,925,001	14,537,170	16,277,402
<u>\$ 30,241,359</u>	<u>\$ 29,084,099</u>	<u>\$ 28,978,445</u>	<u>\$ 29,056,308</u>	<u>\$ 28,234,552</u>	<u>\$ 27,689,910</u>
\$ 61,025,281	\$ 59,105,199	\$ 60,507,250	\$ 58,855,378	\$ 52,694,807	\$ 49,361,551
22,920,302	21,235,112	17,747,907	20,089,240	23,682,873	21,487,833
34,180,735	33,091,227	32,874,006	29,559,314	28,019,669	27,736,569
<u>\$ 118,126,318</u>	<u>\$ 113,431,538</u>	<u>\$ 111,129,163</u>	<u>\$ 108,503,932</u>	<u>\$ 104,397,349</u>	<u>\$ 98,585,953</u>

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

	2016	2015	2014	2013
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
General Government	\$ 1,938,166	\$ 1,801,123	\$ 1,777,340	\$ 1,826,116
Security of Persons and Property	1,290,318	1,356,744	1,285,693	1,337,128
Public Health	110,589	84,232	110,978	98,406
Leisure Time Services	35,386	34,832	33,424	32,657
Community Development	280	0	0	0
Basic Utility Service	0	0	0	0
Transportation	223,182	265,133	206,357	173,328
Charges for Services	<u>3,597,921</u>	<u>3,542,064</u>	<u>3,413,792</u>	<u>3,467,635</u>
Operating Grants and Contributions:				
General Government	1,033,470	274,503	328,194	683,814
Security of Persons and Property	101,388	65,095	54,873	45,735
Public Health	3,279	3,365	3,318	2,608
Leisure Time Services	22,284	18,250	9,320	142,135
Community Development	756,654	386,859	437,729	870,781
Basic Utility Service	0	0	0	0
Transportation	1,600,876	1,385,003	1,389,435	1,363,539
Interest and Fiscal Charges	0	0	0	136,486
Operating Grants and Contributions	<u>3,517,951</u>	<u>2,133,075</u>	<u>2,222,869</u>	<u>3,245,098</u>
Capital Grants and Contributions:				
General Government	0	0	0	0
Community Development	0	208,143	0	0
Transportation	1,097,775	153,222	844,000	464,544
Capital Grants and Contributions	<u>1,097,775</u>	<u>361,365</u>	<u>844,000</u>	<u>464,544</u>
<i>Total Governmental Activities Program Revenues</i>	<u>8,213,647</u>	<u>6,036,504</u>	<u>6,480,661</u>	<u>7,177,277</u>
Business-Type Activities:				
Charges for Services:				
Water	4,842,023	4,750,527	4,484,146	4,242,776
Sanitation	3,352,432	3,431,723	3,085,389	2,986,178
Recreation Center	1,820,337	1,997,484	1,956,650	1,928,535
Stormwater Utility	0	0	0	0
Charges for Services	<u>10,014,792</u>	<u>10,179,734</u>	<u>9,526,185</u>	<u>9,157,489</u>
Operating Grants and Contributions				
Airport	0	0	0	0
Operating Grants and Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Grants and Contributions				
Recreation Center	1,575	0	0	0
Capital Grants and Contributions	<u>1,575</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>10,016,367</u>	<u>10,179,734</u>	<u>9,526,185</u>	<u>9,157,489</u>
<i>Total Primary Government Program Revenues</i>	<u>\$ 18,230,014</u>	<u>\$ 16,216,238</u>	<u>\$ 16,006,846</u>	<u>\$ 16,334,766</u>
<b>Expenses</b>				
Governmental Activities:				
General Government	\$ 7,367,602	\$ 6,895,800	\$ 7,216,041	\$ 7,177,198
Security of Persons and Property	9,339,324	7,611,562	8,203,387	7,727,108
Public Health	194,705	176,725	209,173	209,064
Leisure Time Services	850,896	1,145,340	1,009,331	1,037,497
Community Development	2,536,001	1,192,376	1,106,268	1,337,012
Basic Utility Service	79,230	67,705	76,515	89,489
Transportation	8,391,553	6,178,905	6,814,871	5,205,481
Interest and Fiscal Charges	323,359	331,626	340,081	729,206
Bond Issuance Costs	0	0	0	111,911
<i>Total Governmental Activities Expenses</i>	<u>29,082,670</u>	<u>23,600,039</u>	<u>24,975,667</u>	<u>23,623,966</u>

	2012	2011	Restated 2010	2009	2008	2007
\$	1,824,050	\$ 2,004,408	\$ 1,703,782	\$ 1,482,133	\$ 1,639,054	\$ 1,361,865
	1,171,727	1,280,703	1,219,205	1,798,121	2,020,581	1,554,606
	84,011	72,736	76,117	37,851	11,696	5,030
	58,745	55,659	77,752	47,498	72,809	67,067
	0	0	0	0	0	0
	0	0	0	538	2,094	627
	65,702	150,021	159,822	127,959	116,810	141,554
	<u>3,204,235</u>	<u>3,563,527</u>	<u>3,236,678</u>	<u>3,494,100</u>	<u>3,863,044</u>	<u>3,130,749</u>
	88,864	72,824	183,989	161,536	133,047	130,036
	102,909	163,799	792,997	212,869	223,328	135,970
	635	106	972	569	0	0
	17,976	6,140	8,650	0	0	0
	9,795	0	392,864	287,903	395,948	96,368
	0	0	0	53,628	72,813	55,178
	1,686,674	1,438,160	1,424,444	1,161,588	2,049,470	1,510,546
	294,265	223,100	0	0	0	0
	<u>2,201,118</u>	<u>1,904,129</u>	<u>2,803,916</u>	<u>1,878,093</u>	<u>2,874,606</u>	<u>1,928,098</u>
	51,556	36,112	130,474	0	0	0
	0	0	0	0	0	0
	1,162,979	1,770,061	185,991	2,234,402	46,226	156,727
	<u>1,214,535</u>	<u>1,806,173</u>	<u>316,465</u>	<u>2,234,402</u>	<u>46,226</u>	<u>156,727</u>
	6,619,888	7,273,829	6,357,059	7,606,595	6,783,876	5,215,574
	4,780,159	4,020,103	4,090,972	4,075,207	4,167,809	4,112,321
	3,304,992	2,947,080	2,996,332	2,978,750	3,012,894	3,217,932
	1,897,208	1,930,078	2,028,806	1,896,151	1,937,712	1,898,710
	430	0	0	0	0	0
	<u>9,982,789</u>	<u>8,897,261</u>	<u>9,116,110</u>	<u>8,950,108</u>	<u>9,118,415</u>	<u>9,228,963</u>
	0	0	0	18,950	0	0
	0	0	0	18,950	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	<u>9,982,789</u>	<u>8,897,261</u>	<u>9,116,110</u>	<u>8,969,058</u>	<u>9,118,415</u>	<u>9,228,963</u>
\$	<u>16,602,677</u>	<u>\$ 16,171,090</u>	<u>\$ 15,473,169</u>	<u>\$ 16,575,653</u>	<u>\$ 15,902,291</u>	<u>\$ 14,444,537</u>
\$	7,533,534	\$ 7,567,023	\$ 7,687,096	\$ 7,297,693	\$ 7,131,337	\$ 5,995,288
	7,291,839	6,944,210	7,573,059	7,493,234	7,515,511	6,883,360
	196,660	214,477	197,159	204,925	173,118	148,402
	951,747	937,537	859,950	1,045,423	1,004,870	697,722
	831,549	663,584	987,010	844,939	993,783	888,567
	66,833	62,981	61,132	76,538	100,886	62,520
	2,739,376	3,723,619	3,581,886	4,649,475	1,519,590	3,161,731
	677,322	783,905	85,664	97,841	110,437	129,566
	0	0	0	0	0	0
	<u>20,288,860</u>	<u>20,897,336</u>	<u>21,032,956</u>	<u>21,710,068</u>	<u>18,549,532</u>	<u>17,967,156</u>

(continued)

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

	2016	2015	2014	2013
<b>Business-Type Activities</b>				
Water	4,318,784	4,552,896	4,200,433	4,279,584
Sanitation	3,060,111	3,001,689	3,280,254	3,146,657
Recreation Center	2,255,479	2,148,116	2,218,800	2,175,869
Airport	N/A	N/A	N/A	N/A
Stormwater Utility	2,821	2,821	2,821	1,411
<i>Total Business-Type Activities Expenses</i>	<u>9,637,195</u>	<u>9,705,522</u>	<u>9,702,308</u>	<u>9,603,521</u>
<i>Total Primary Government Program Expenses</i>	<u>38,719,865</u>	<u>33,305,561</u>	<u>34,677,975</u>	<u>33,227,487</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(20,869,023)	(17,563,535)	(18,495,006)	(16,446,689)
Business-Type Activities	379,172	474,212	(176,123)	(446,032)
<i>Total Primary Government Net Expense</i>	<u>(20,489,851)</u>	<u>(17,089,323)</u>	<u>(18,671,129)</u>	<u>(16,892,721)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities				
Taxes:				
Property and Other Local Taxes Levied For:				
General Purposes	\$ 1,164,736	\$ 1,133,179	\$ 1,198,854	\$ 1,463,933
Other Purposes	1,429,491	1,394,136	1,298,600	1,202,789
Debt Service	0	0	0	0
Municipal Income Taxes Levied for:				
General Purposes	3,280,289	2,701,813	2,351,410	2,082,594
Other Purposes	9,731,213	9,320,653	9,500,083	8,971,794
Capital Outlay	615,511	767,774	1,001,359	1,005,445
Grants and Entitlements not Restricted to				
Specific Programs	693,345	791,165	598,106	1,155,788
Payment in Lieu of Taxes	61,755	77,439	53,783	76,272
Investment Income	213,253	278,650	312,277	27,625
Miscellaneous	34,180	56,420	50,311	18,043
Transfers	(1,002,885)	(211,818)	(169,177)	(30,308)
<i>Total Governmental Activities</i>	<u>16,220,888</u>	<u>16,309,411</u>	<u>16,195,606</u>	<u>15,973,975</u>
Business-Type Activities				
Municipal Income Taxes levied for:				
Other Purpose - Recreation Center	783,378	769,923	830,901	798,179
Grants and Entitlements not Restricted to				
Specific Programs	0	0	0	11,950
Payment in Lieu of Taxes	1,085	1,163	863	1,229
Investment Income	26,595	21,206	15,223	9,714
Miscellaneous	3,771	4,258	7,182	15,844
Transfers	1,002,885	211,818	169,177	30,308
<i>Total Business-Type Activities</i>	<u>1,817,714</u>	<u>1,008,368</u>	<u>1,023,346</u>	<u>867,224</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>18,038,602</u>	<u>17,317,779</u>	<u>17,218,952</u>	<u>16,841,199</u>
<b>Change in Net Position</b>				
Governmental Activities	(4,648,135)	(1,254,124)	(2,299,400)	(472,714)
Business-Type Activities	2,196,886	1,482,580	847,223	421,192
<i>Total Primary Government Change in Net Position</i>	<u>\$ (2,451,249)</u>	<u>\$ 228,456</u>	<u>\$ (1,452,177)</u>	<u>\$ (51,522)</u>

2012	2011	Restated 2010	2009	2008	2007
4,109,356	4,002,719	3,797,561	3,377,831	4,001,736	4,969,289
3,285,618	3,258,046	2,998,195	2,898,630	3,099,603	2,970,121
2,321,373	2,381,252	2,433,821	2,612,772	2,530,050	2,375,293
N/A	N/A	N/A	5,785	15,372	66,576
0	0	0	0	0	34,513
9,716,347	9,642,017	9,229,577	8,895,018	9,646,761	10,415,792
30,005,207	30,539,353	30,262,533	30,605,086	28,196,293	28,382,948
(13,668,972)	(13,623,507)	(14,675,897)	(14,103,473)	(11,765,656)	(12,751,582)
266,442	(744,756)	(113,467)	74,040	(528,346)	(1,186,829)
(13,402,530)	(14,368,263)	(14,789,364)	(14,029,433)	(12,294,002)	(13,938,411)
\$ 1,386,778	\$ 1,395,407	\$ 1,380,490	\$ 1,316,586	\$ 1,369,911	\$ 856,272
1,184,221	1,166,126	1,353,582	1,454,802	1,812,492	1,797,795
0	0	27,259	28,493	29,484	28,318
2,582,384	2,330,911	2,311,602	2,291,235	2,463,350	2,380,844
9,495,732	8,636,549	8,198,469	8,192,865	8,901,542	9,090,010
1,046,504	959,615	911,130	909,966	995,224	955,979
1,348,331	1,183,788	1,966,495	2,494,320	1,408,929	1,917,496
52,798	35,938	12,411	0	0	0
32,588	94,902	419,153	342,474	660,204	1,499,030
77,156	16,992	117,764	357,559	238,831	49,067
0	0	(352,537)	0	0	0
17,206,492	15,820,228	16,345,818	17,388,300	17,879,967	18,574,811
843,379	767,693	728,632	728,392	796,032	783,667
21,172	19,526	0	0	0	0
1,165	0	0	0	0	0
23,310	58,847	9,922	13,388	264,056	255,983
1,792	4,344	5,731	5,936	12,900	8,669
0	0	352,537	0	0	0
890,818	850,410	1,096,822	747,716	1,072,988	1,048,319
18,097,310	16,670,638	17,442,640	18,136,016	18,952,955	19,623,130
3,537,520	2,196,721	1,669,921	3,284,827	6,114,311	5,823,229
1,157,260	105,654	983,355	821,756	544,642	(138,510)
\$ 4,694,780	\$ 2,302,375	\$ 2,653,276	\$ 4,106,583	\$ 6,658,953	\$ 5,684,719

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

	2016	2015	2014	2013
<b>General Fund</b>				
Reserved	\$ 0	\$ 0	\$ 0	\$ 0
Unreserved	0	0	0	0
Nonspendable	2,223,952	1,275,783	2,936,666	102,110
Assigned	2,037,536	2,523,833	2,553,657	2,768,893
Unassigned	4,707,541	5,220,852	4,041,057	7,678,031
<b>Total General Fund</b>	<b>8,969,029</b>	<b>9,020,468</b>	<b>9,531,380</b>	<b>10,549,034</b>
<b>All Other Governmental Funds</b>				
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service funds	0	0	0	0
Capital Projects funds	0	0	0	0
Nonspendable	435,316	364,092	365,154	383,986
Restricted	19,005,634	22,631,918	24,573,793	26,543,542
Committed	7,851,906	7,569,390	7,822,226	7,780,615
Assigned	1,570,366	1,661,474	1,692,154	1,720,378
Unassigned	(1,545,909)	(2,136,946)	(1,341,198)	(926,492)
<b>Total All Other Governmental Funds</b>	<b>27,317,313</b>	<b>30,089,928</b>	<b>33,112,129</b>	<b>35,502,029</b>
<b>Total Governmental Funds</b>	<b>\$ 36,286,342</b>	<b>\$ 39,110,396</b>	<b>\$ 42,643,509</b>	<b>\$ 46,051,063</b>

In 2010, the City implemented GASB 54 which changes governmental fund classifications. The City has elected not to restate fund balance amounts for fiscal years prior to implementation.



2012	Restated 2011	Restated 2010	2009	2008	2007
\$ 0	\$ 0	\$ 0	\$ 428,072	\$ 114,454	\$ 197,480
0	0	0	9,420,561	8,879,100	7,114,082
20,178	75,623	80,189	0	0	0
2,010,772	903,440	899,840	0	0	0
9,300,255	10,365,645	10,438,218	0	0	0
11,331,205	11,344,708	11,418,247	9,848,633	8,993,554	7,311,562
0	0	0	5,317,418	4,473,405	3,109,910
0	0	0	14,830,254	15,238,580	12,306,050
0	0	0	1,377,818	1,389,504	1,405,671
0	0	0	368,300	3,665,395	3,917,381
288,489	365,494	320,366	0	0	0
27,980,798	29,749,651	29,529,725	0	0	0
7,661,522	6,518,820	5,486,673	0	0	0
1,720,378	1,720,378	1,720,378	0	0	0
(606,634)	(719,762)	(184,616)	0	0	0
37,044,553	37,634,581	36,872,526	21,893,790	24,766,884	20,739,012
\$ 48,375,758	\$ 48,979,289	\$ 48,290,773	\$ 31,742,423	\$ 33,760,438	\$ 28,050,574

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

	2016	2015	2014	2013
<b>Revenues</b>				
Property and Other Taxes	\$ 2,552,095	\$ 2,535,405	\$ 2,588,287	\$ 2,598,255
Municipal Income Taxes	13,392,495	12,861,779	12,581,640	12,333,806
Payment in Lieu of Taxes	62,014	77,437	54,490	77,133
Special Assessments	3,250	144,094	146,433	160,277
Charges for Services	1,568,374	1,425,908	1,601,734	1,201,078
Licenses and Permits	721,187	592,291	565,647	514,825
Fines and Forfeitures	1,496,567	1,501,814	1,516,893	1,550,951
Intergovernmental Revenue	6,201,699	3,005,984	3,220,603	4,319,949
Investment Income	237,578	298,945	328,043	36,471
Rentals	45,115	42,126	36,777	36,778
Contributions and Donations	43,686	23,081	40,873	13,403
Developer Deposits	0	0	0	0
Miscellaneous	37,624	143,732	74,388	26,740
<i>Total Revenues</i>	<u>26,361,684</u>	<u>22,652,596</u>	<u>22,755,808</u>	<u>22,869,666</u>
<b>Expenditures</b>				
Current:				
General Government	6,810,275	6,953,122	7,047,881	7,240,754
Security of Persons and Property	8,256,470	8,241,985	7,965,715	7,708,995
Public Health	189,814	174,869	213,655	210,553
Leisure Time Services	1,300,303	1,192,470	985,120	1,067,698
Community Development	2,481,711	1,192,134	1,104,597	1,340,879
Basic Utility Service	92,272	81,826	89,483	99,689
Transportation	7,101,811	5,138,091	5,920,638	5,469,864
Capital Outlay	2,254,627	2,132,484	1,685,626	714,853
Debt Service:				
Principal Retirement	703,232	763,232	842,348	749,240
Interest and Fiscal Charges	336,690	344,965	353,811	621,753
Bond Issuance Costs	0	0	0	111,911
<i>Total Expenditures</i>	<u>29,527,205</u>	<u>26,215,178</u>	<u>26,208,874</u>	<u>25,336,189</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,165,521)</u>	<u>(3,562,582)</u>	<u>(3,453,066)</u>	<u>(2,466,523)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	4,937	29,469	26,698	6,478
Insurance Recoveries	0	0	18,814	0
Refunding Bonds Issued	0	0	0	12,665,000
General Obligation Bonds Issued	0	0	0	0
Notes Issued	336,530	0	0	0
Premium on Debt Issuance	0	0	0	240,350
Other Financing Sources	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	(12,770,000)
Transfers In	0	42,500	100,000	387,000
Transfers Out	0	(42,500)	(100,000)	(387,000)
<i>Total Other Financing Sources (Uses)</i>	<u>341,467</u>	<u>29,469</u>	<u>45,512</u>	<u>141,828</u>
<i>Net Change in Fund Balances</i>	<u>\$ (2,824,054)</u>	<u>\$ (3,533,113)</u>	<u>\$ (3,407,554)</u>	<u>\$ (2,324,695)</u>
Debt Service as a Percentage of Noncapital Expenditures	4%	5%	5%	6%

	2012	2011	Restated 2010	2009	2008	2007
\$	2,579,791	\$ 2,590,402	\$ 2,797,615	\$ 2,793,481	\$ 3,197,831	\$ 3,026,675
	12,943,449	12,050,459	11,557,603	11,527,831	13,291,604	12,018,009
	52,798	35,938	12,411	0	0	0
	261,747	272,615	300,741	277,788	279,685	304,276
	1,272,235	1,247,987	987,314	1,105,178	980,127	808,657
	482,993	533,077	471,110	459,038	863,863	2,301,975
	1,599,511	1,628,032	1,701,778	1,915,300	2,004,503	0
	5,540,906	4,210,726	5,985,469	5,606,136	4,380,839	3,939,680
	96,012	209,179	424,657	352,613	829,753	1,499,030
	38,597	31,217	28,194	14,584	14,551	20,117
	33,082	8,115	10,325	15,320	7,742	20,660
	0	0	0	0	13,200	0
	73,841	75,854	177,700	342,239	217,889	28,407
	<u>24,974,962</u>	<u>22,893,601</u>	<u>24,454,917</u>	<u>24,409,508</u>	<u>26,081,587</u>	<u>23,967,486</u>
	7,064,353	7,018,436	6,975,053	6,449,867	6,414,941	5,988,389
	7,133,728	6,844,586	7,301,385	7,906,877	7,325,187	6,616,207
	196,462	213,528	194,841	193,600	166,441	146,207
	1,332,619	962,310	940,836	1,115,953	1,005,208	849,041
	827,037	682,376	991,046	839,121	991,664	762,423
	75,853	70,516	70,207	76,538	84,288	62,520
	8,466,847	3,936,520	4,253,419	3,543,451	3,428,909	1,334,283
	202,669	1,565,253	19,400	6,006,076	617,743	4,699,966
	749,240	247,314	967,832	232,573	226,905	331,905
	744,367	686,818	230,664	97,841	110,437	129,566
	0	0	0	0	0	0
	<u>26,793,175</u>	<u>22,227,657</u>	<u>21,944,683</u>	<u>26,461,897</u>	<u>20,371,723</u>	<u>20,920,507</u>
	<u>(1,818,213)</u>	<u>665,944</u>	<u>2,510,234</u>	<u>(2,052,389)</u>	<u>5,709,864</u>	<u>3,046,979</u>
	0	22,572	24,170	34,374	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	1,190,000	0	13,845,000	0	0	0
	0	0	0	0	0	0
	24,682	0	0	0	0	0
	0	0	39,205	0	0	0
	0	0	0	0	0	0
	22,114	113,517	0	17,500	30,000	35,000
	<u>(22,114)</u>	<u>(113,517)</u>	<u>0</u>	<u>(17,500)</u>	<u>(30,000)</u>	<u>(35,000)</u>
	<u>1,214,682</u>	<u>22,572</u>	<u>13,908,375</u>	<u>34,374</u>	<u>0</u>	<u>0</u>
\$	<u>(603,531)</u>	<u>\$ 688,516</u>	<u>\$ 16,418,609</u>	<u>\$ (2,018,015)</u>	<u>\$ 5,709,864</u>	<u>\$ 3,046,979</u>
	8%	8%	6%	2%	2%	3%

**City of Medina**  
**Medina County, Ohio**  
*Principal Taxpayers - Municipal Income Tax*  
2016 and 2008 (1)

2016		
Taxpayer	Tax	Percentage of Tax Collected
Medina City School District	\$ 488,265	3.31%
Medina General Hospital	456,368	3.09%
County of Medina	368,813	2.50%
Cleveland Clinic Foundation	349,022	2.37%
Sandridge Food Corp	316,251	2.14%
Discount Drug Mart Inc	231,132	1.57%
Plastipak Packaging Inc	217,490	1.47%
Owens Corning Roofing & Asphalt LLC	163,882	1.11%
City of Medina	152,836	1.04%
Friction Products Co	146,743	0.99%
<b>Total</b>	<b>\$ 2,890,802</b>	<b>19.59%</b>
<b>Total Tax Collected</b>	<b>\$ 14,750,111</b>	
2008 (1)		
Taxpayer	Tax	Percentage of Tax Collected
Medina City School District	\$ 536,062	4.17%
Medina General Hospital	440,932	3.43%
County of Medina	378,435	2.94%
Plastipak Packaging Inc	195,796	1.52%
Discount Drug Mart Inc	193,040	1.50%
Sandridge Food Corp	150,385	1.17%
Friction Products Co	147,034	1.14%
City of Medina	136,128	1.06%
Owens Corning Roofing & Asphalt LLC	120,851	0.94%
Jacobson Mfg LLC	108,965	0.85%
<b>Total</b>	<b>\$ 2,407,628</b>	<b>18.72%</b>
<b>Total Tax Collected</b>	<b>\$ 12,857,183</b>	

Source: Central Collection Agency

(1) Information from 2007 is not available.

**City of Medina**  
**Medina County, Ohio**  
*Principal Employers*  
*2016 and 2008 (1)*

2016		
Employer	Employees	Percentage of Total City Employment
Medina City School District	1,261	6.24%
Sandridge Food Corp	942	4.66%
Medina General Hospital	915	4.53%
County of Medina	694	3.43%
Cleveland Clinic Foundation	567	2.81%
Discount Drug Mart Inc	473	2.34%
Friction Products Co	300	1.48%
Medina County Joint Vocational School	295	1.46%
Emeritus Corporation	291	1.44%
Buehler Food Markets Inc	256	1.27%
<b>Total</b>	<b>5,994</b>	<b>29.66%</b>
Total Employment within the City	20,209	
2008 (1)		
Employer	Employees	Percentage of Total City Employment
Medina City School District	755	1.60%
Diversified Employee Solutions Inc	500	1.06%
Highland Local School District	400	0.85%
Custom Personnel Inc	308	0.65%
Buckeye Local School District	300	0.64%
Medina Supply Company	300	0.64%
City of Medina	268	0.57%
Friction Products Co	266	0.56%
Discount Drug Mart Inc	250	0.53%
County of Medina	150	0.32%
<b>Total</b>	<b>3,497</b>	<b>7.42%</b>
Total Employment within the City	47,082	

Source: Central Collection Agency

(1) Information from 2007 is not available.

**City of Medina**  
**Medina County, Ohio**  
*Income Tax Revenue Base and Collections*  
*Last Ten Years*

<u>Tax Year</u>	<u>Tax Rate</u>	<u>Total Tax Collected</u>	<u>Taxes from Withholding</u>	<u>Percentage of Taxes from Withholding</u>	<u>Taxes From Net Profits</u>	<u>Percentage of Taxes from Net Profits</u>
2016	1.25%	\$ 14,750,111	\$ 8,633,116	58.53%	\$ 1,243,229	8.43%
2015	1.25%	13,738,022	8,187,173	59.59%	1,106,741	8.06%
2014	1.25%	13,891,664	8,023,127	57.75%	1,270,902	9.15%
2013	1.25%	13,316,881	7,845,536	58.91%	992,742	7.45%
2012	1.25%	13,786,965	7,926,709	57.49%	1,368,678	9.93%
2011	1.25%	12,751,628	7,594,364	59.56%	923,868	7.25%
2010	1.25%	12,089,535	7,331,866	60.65%	754,691	6.24%
2009	1.25%	12,276,213	7,249,931	59.06%	767,694	6.25%
2008	1.25%	12,857,183	7,484,324	58.21%	1,016,642	7.91%
2007	1.25%	13,045,634	7,532,125	57.74%	1,108,130	8.49%

Source: Central Collection Agency

Note: The City is prohibited by statute from presenting information regarding individual taxpayers.

	Taxes From Individuals	Percentage of Taxes from Individuals		Taxes From Other Sources	Percentage of Taxes from Other Sources
\$	4,589,622	31.12%	\$	284,144	1.93%
	4,224,523	30.75%		219,585	1.60%
	4,380,172	31.53%		217,463	1.57%
	4,223,506	31.72%		255,097	1.92%
	4,283,579	31.07%		207,999	1.51%
	4,024,984	31.56%		208,412	1.63%
	3,829,301	31.67%		173,677	1.44%
	4,100,642	33.40%		157,946	1.29%
	4,183,878	32.54%		172,339	1.34%
	4,258,259	32.64%		147,120	1.13%

**City of Medina**  
**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	OPWC Loans
2016	\$ 11,919,750	\$ 0	\$ 414,738
2015	12,627,400	0	86,440
2014	13,335,050	60,000	94,672
2013	14,032,700	205,000	107,020
2012	14,500,000	356,008	115,252
2011	13,845,000	562,016	123,484
2010	13,845,000	801,098	131,716
2009	725,000	1,035,698	139,948
2008	725,000	1,260,039	148,180
2007	725,000	1,478,712	156,412

Source: City of Medina Financial Records

Note: Population and Personal Income data are presented on page S22.



Business-Type Activities					
General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Total Debt	Percentage of Personal Income	Per Capita
\$ 9,875,583	\$ 0	\$ 634,722	\$ 22,844,793	3.29%	\$ 861
11,013,083	0	724,511	24,451,434	3.52%	922
12,170,583	0	810,266	26,470,571	3.80%	994
13,308,083	0	892,168	28,544,971	4.10%	1,073
14,394,427	2,992	970,391	30,339,070	4.21%	1,132
15,185,593	5,984	1,045,099	30,767,176	4.29%	1,153
16,420,000	8,902	1,116,451	32,323,167	4.59%	1,235
16,020,000	11,302	1,184,598	19,116,546	2.61%	735
16,995,000	13,961	1,249,682	20,391,862	3.11%	810
17,935,000	16,288	1,311,842	21,623,254	3.30%	859

**City of Medina**  
**Medina County, Ohio**  
*Ratio of Net General Bonded Debt to*  
*Assessed Value and Net Bonded Debt Per Capita*  
*Last Ten Years*

Year	(1) Population	Assessed Valuation(2)	Gross Bonded Debt(3)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
2016	26,539	\$ 550,946,190	\$ 21,795,333	\$ 707,068	\$ 21,088,265	3.83%	\$ 795
2015	26,552	553,384,470	23,640,483	704,026	22,936,457	4.14%	864
2014	26,619	552,858,420	25,565,633	625,182	24,940,451	4.51%	937
2013	26,606	576,120,020	27,545,783	636,924	26,908,859	4.67%	1,011
2012	26,801	574,874,450	28,665,000	649,000	28,016,000	4.87%	1,045
2011	26,678	578,167,420	29,120,000	650,276	28,469,724	4.92%	1,067
2010	26,176	622,866,250	30,265,000	665,187	29,599,813	4.75%	1,131
2009	26,011	618,327,087	16,745,000	1,377,818	15,367,182	2.49%	591
2008	25,175	617,915,177	17,720,000	1,389,504	16,330,496	2.64%	649
2007	25,175	627,671,469	18,660,000	1,405,671	17,254,329	2.75%	685

- (1) Source:  
(a) Years 2007 through 2008 - 2000 Federal Census  
(b) Years 2009 through 2011 - City-data.com  
(c) 2012 through 2016 - Ohio Municipal Advisory Council
- (2) Source: Medina County Auditor
- (3) Includes all general obligation bonded debt, bond anticipation notes and premiums.

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

Jurisdiction	Governmental Activities Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City
<b>Direct:</b>			
City of Medina	\$ 12,334,488	100.00%	\$ 12,334,488
<i>Total Direct Debt</i>	<u>12,334,488</u>		<u>12,334,488</u>
<b>Overlapping:</b>			
Medina City School District	43,114,552	42.19%	18,190,029
Cloverleaf Local School District	815,000	0.08%	652
Buckeye Local School District	12,240,000	11.55%	1,413,720
Medina County	8,954,918	12.06%	1,079,963
Medina County Library	<u>18,184,993</u>	14.02%	<u>2,549,536</u>
<i>Total Overlapping Debt</i>	<u>83,309,463</u>		<u>23,233,900</u>
<b>Total</b>	<u><u>\$ 95,643,951</u></u>		<u><u>\$ 35,568,388</u></u>

Source: Ohio Municipal Advisory Council

(1) Percentages were determined by dividing the assessed valuation of the portion of the political subdivision located within the City by the total assessed value of the subdivision.

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

	2016	2015	2014	2013
Total Assessed Property Value	\$ 550,946,190	\$ 553,384,470	\$ 552,858,420	\$ 576,120,020
Overall Legal Debt Limit (10 ½ % of Assessed Valuation)	57,849,350	58,105,369	58,050,134	60,492,602
Debt Outstanding:				
General Obligation Bonds	21,425,000	23,240,000	25,075,000	26,880,000
Special Assessment Bonds	0	0	60,000	205,000
OPWC Loans	414,738	86,440	94,672	107,020
OWDA Loans	634,722	724,511	810,266	892,168
Total Gross Indebtedness	22,474,460	24,050,951	26,039,938	28,084,188
Less:				
Special Assessment Bonds	0	0	(60,000)	(205,000)
OPWC Loans	(414,738)	(86,440)	(94,672)	(107,020)
OWDA Loans	(634,722)	(724,511)	(810,266)	(892,168)
Amount Available in Bond Retirement Fund	(707,068)	(704,026)	(625,182)	(636,924)
Total Net Debt Applicable to Debt Limit	20,717,932	22,535,974	24,449,818	26,243,076
Legal Debt Margin Within 10 ½ % Limitations	\$ 37,131,418	\$ 35,569,395	\$ 33,600,316	\$ 34,249,526
Legal Debt Margin as a Percentage of the Debt Limit	64.19%	61.22%	57.88%	56.62%
Unvoted Debt Limitation (5 ½ % of Assessed Valuation)	\$ 30,302,040	\$ 30,436,146	\$ 30,407,213	\$ 31,686,601
Total Gross Indebtedness	22,474,460	24,050,951	26,039,938	28,084,188
Less:				
Special Assessment Bonds	0	0	(60,000)	(205,000)
OPWC Loans	(414,738)	(86,440)	(94,672)	(107,020)
OWDA Loans	(634,722)	(724,511)	(810,266)	(892,168)
Amount Available in Bond Retirement Fund	(707,068)	(704,026)	(625,182)	(636,924)
Net Debt Within 5 ½ % Limitations	20,717,932	22,535,974	24,449,818	26,243,076
Unvoted Legal Debt Margin Within 5 ½ % Limitations	\$ 9,584,108	\$ 7,900,172	\$ 5,957,395	\$ 5,443,525
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	31.63%	25.96%	19.59%	17.18%

**Source:**

City of Medina Financial Records

2012	2011	2010	2009	2008	2007
<u>\$ 574,874,450</u>	<u>\$ 578,167,420</u>	<u>\$ 622,866,250</u>	<u>\$ 618,327,087</u>	<u>\$ 617,915,177</u>	<u>\$ 627,671,469</u>
<u>60,361,817</u>	<u>60,707,579</u>	<u>65,400,956</u>	<u>64,924,344</u>	<u>64,881,094</u>	<u>65,905,504</u>
28,665,000	29,120,000	30,265,000	16,745,000	17,720,000	18,660,000
359,000	568,000	810,000	1,047,000	1,274,000	1,495,000
115,252	123,484	131,716	139,948	148,180	156,412
<u>970,391</u>	<u>1,045,099</u>	<u>1,116,451</u>	<u>1,184,598</u>	<u>1,249,682</u>	<u>1,311,842</u>
30,109,643	30,856,583	32,323,167	19,116,546	20,391,862	21,623,254
(359,000)	(568,000)	(810,000)	(1,047,000)	(1,274,000)	(1,495,000)
(115,252)	(123,484)	(131,716)	(139,948)	(148,180)	(156,412)
(970,391)	(1,045,099)	(1,116,451)	(1,184,598)	(1,249,682)	(1,311,842)
<u>(649,000)</u>	<u>(650,276)</u>	<u>(665,187)</u>	<u>(1,377,818)</u>	<u>(1,389,504)</u>	<u>(1,405,671)</u>
<u>28,016,000</u>	<u>28,469,724</u>	<u>29,599,813</u>	<u>15,367,182</u>	<u>16,330,496</u>	<u>17,254,329</u>
<u>\$ 32,345,817</u>	<u>\$ 32,237,855</u>	<u>\$ 35,801,143</u>	<u>\$ 49,557,162</u>	<u>\$ 48,550,598</u>	<u>\$ 48,651,175</u>
53.59%	53.10%	54.74%	76.33%	74.83%	73.82%
<u>\$ 31,618,095</u>	<u>\$ 31,799,208</u>	<u>\$ 34,257,644</u>	<u>\$ 34,007,990</u>	<u>\$ 33,985,335</u>	<u>\$ 34,521,931</u>
30,109,643	30,856,583	32,323,167	19,116,546	20,391,862	21,623,254
(359,000)	(568,000)	(810,000)	(1,047,000)	(1,274,000)	(1,495,000)
(115,252)	(123,484)	(131,716)	(139,948)	(148,180)	(156,412)
(970,391)	(1,045,099)	(1,116,451)	(1,184,598)	(1,249,682)	(1,311,842)
<u>(649,000)</u>	<u>(650,276)</u>	<u>(665,187)</u>	<u>(1,377,818)</u>	<u>(1,389,504)</u>	<u>(1,405,671)</u>
<u>28,016,000</u>	<u>28,469,724</u>	<u>29,599,813</u>	<u>15,367,182</u>	<u>16,330,496</u>	<u>17,254,329</u>
<u>\$ 3,602,095</u>	<u>\$ 3,329,484</u>	<u>\$ 4,657,831</u>	<u>\$ 18,640,808</u>	<u>\$ 17,654,839</u>	<u>\$ 17,267,602</u>
11.39%	10.47%	13.60%	54.81%	51.95%	50.02%

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

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<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (5)</u>	<u>Personal Income Per Capita (1)</u>	<u>Median Household Income (1)</u>	<u>Median Age (1)</u>	<u>School Enrollment (2)</u>
2016	26,539	\$ 694,923,715	\$ 26,185	\$ 61,139	35.1	7,004
2015	26,552	695,264,120	26,185	61,139	35.1	7,069
2014	26,619	697,018,515	26,185	61,139	35.1	7,010
2013	26,606	696,678,110	26,185	61,139	36.4	7,028
2012	26,801	721,241,711	26,911	61,139	36.4	7,061
2011	26,678	717,931,658	26,911	61,139	36.4	7,354
2010	26,176	704,422,336	26,911	61,139	33.2	7,490
2009	26,011	731,611,397	28,127	58,838	33.2	7,447
2008	25,175	655,380,775	26,033	50,266	36.1	7,298
2007	25,175	655,380,775	26,033	50,266	36.1	7,224

(1) Source:

(a) Years 2007 through 2008 - 2000 Federal Census

(b) Years 2009 through 2011 - City-data.com

(c) 2012 through 2016 - Ohio Municipal Advisory Council and City-data.com

(2) Source: Ohio Department of Education

(3) Source: Bureau of Labor Statistics

(4) Source: Medina County Auditor

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

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<u>Medina County Unemployment Rate (3)</u>	<u>Total Assessed Property Value (4)</u>
4.4%	\$ 550,946,190
3.2	553,384,470
5.5	552,858,420
7.6	576,120,020
6.0	574,874,450
6.1	578,167,420
8.2	622,866,250
8.3	618,327,087
6.0	617,915,177
5.3	627,671,469

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

Function/Program	2016	2015	2014	2013
General Government				
Council	5.00	5.00	5.00	5.00
Finance	6.00	6.50	6.50	6.50
Law	4.50	4.50	4.50	4.00
Administration	2.00	2.00	2.00	2.00
Engineer	5.50	5.50	4.00	4.50
Planning	1.50	1.50	1.50	1.50
Civil Service	2.50	2.50	2.50	2.50
Court	35.00	35.50	37.50	36.00
Public Building/Service Department	3.00	4.00	4.50	4.50
Security of Persons and Property				
Police	36.50	37.50	35.50	33.50
Police - Dispatchers/Office/Other	12.50	14.50	13.50	13.50
Fire (1)	19.50	20.50	3.00	3.00
Fire - Secretary - Other	0.50	0.50	0.50	0.50
Public Health Services				
Cemetery/Forestry	4.00	3.00	2.00	3.00
Leisure Time Activities				
Parks and Recreation	16.50	14.50	14.00	11.00
Municipal Pool - Recreation Center	50.00	49.50	52.50	49.50
Cable	4.50	4.00	2.00	3.00
Community Development				
Building	3.50	3.50	3.00	3.50
Economic Development	2.50	2.00	2.50	2.50
Transportation				
Service	4.00	4.00	4.00	4.00
Street M&R	14.50	15.00	15.50	14.50
Basic Utility Services				
Water	10.00	11.00	10.00	11.00
Sanitation	15.00	14.00	14.50	14.50
Totals:	<u>258.50</u>	<u>260.50</u>	<u>240.50</u>	<u>233.50</u>

**Sources:**

- (a) Years 2012 through 2016 - City Payroll Department Time Card Proof as of last pay in December.
- (b) Years 2007 through 2011 - City Payroll Department W2 Audit Listing.

**Method:**

Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

- (1) Beginning in 2015, part-time paid volunteer firefighters are included in the fire total.



2012	2011	2010	2009	2008	2007
5.00	5.00	5.00	5.00	5.00	5.50
6.50	6.50	6.50	6.50	6.50	6.50
4.00	4.00	4.00	4.00	4.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
5.00	6.00	6.00	6.00	6.00	5.50
1.50	4.00	4.00	4.00	4.00	4.50
2.50	2.50	2.50	2.50	2.50	2.50
34.50	42.50	4.00	4.00	4.00	4.00
4.00	2.50	2.50	2.50	2.50	3.00
34.50	32.00	40.00	40.00	40.00	39.00
14.00	10.00	17.50	17.50	17.50	15.50
2.00	2.60	2.60	2.60	2.60	11.00
0.50	0.50	0.50	0.50	0.50	0.50
3.00	6.00	6.00	6.00	6.00	3.50
12.50	15.00	15.00	15.00	15.00	15.00
56.50	91.50	91.50	91.50	91.50	97.00
3.00	3.00	3.00	3.00	3.00	3.50
3.00	4.50	4.50	4.50	4.50	4.50
2.00	2.00	2.00	2.00	2.00	2.00
4.00	4.00	4.00	4.00	4.00	5.00
11.00	15.00	15.00	15.00	15.00	15.50
11.00	13.00	13.00	13.00	13.00	14.00
16.00	16.50	16.50	16.50	16.50	19.00
<u>238.00</u>	<u>290.60</u>	<u>267.60</u>	<u>267.60</u>	<u>267.60</u>	<u>282.50</u>

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

Function/Program	2016	2015	2014	2013
<b>General Government</b>				
<i>Council and Clerk</i>				
Number of Ordinances Passed	143	130	168	185
Number of Resolutions Passed	34	35	44	25
<i>Planning and Zoning</i>				
Number of Planning Commission docket items	35	36	31	35
Zoning Board of Appeals docket items	28	31	22	11
<i>Finance Department</i>				
Number of checks/ vouchers issued	3,648	3,881	4,093	4,106
Amount of checks written	\$ 34,246,464	\$ 32,092,348	\$ 32,682,230	\$ 31,857,921
Interest earnings for fiscal year (cash basis)	\$ 325,790	\$ 226,981	\$ 153,959	\$ 11,737
Number of Journal Entries issued	89	97	97	98
General Fund Receipts (cash basis in thousands)	\$ 8,349	\$ 8,745	\$ 7,095	\$ 7,567
General Fund Expenditures (cash basis in thousands)	\$ 9,708	\$ 9,376	\$ 8,094	\$ 8,652
General Fund Cash Balances (in thousands)	\$ 2,510	\$ 3,869	\$ 4,500	\$ 5,499
<i>Municipal Court</i>				
Number of Civil Cases	2,535	2,509	2,656	2,659
Number of Criminal cases	9,236	10,636	10,964	10,104
<i>Civil Service</i>				
Number of police entry tests administered	1	1	1	2
Number of police promotional tests administered	1	0	0	0
Number of fire promotional tests administered	0	0	0	3
Number of hires of Police Officers from certified lists	3	5	5	3
Number of promotions from police certified lists	1	0	0	0
Number of promotions from fire certified lists	0	0	1	3
<i>Building Department Indicators</i>				
Construction Permits Issued	1,138	1,089	986	911
Estimated Value of Construction	\$ 21,641,678	\$ 15,091,336	\$ 15,719,323	\$ 19,727,344
Amount of Revenue generated from permits	\$ 258,759	\$ 190,947	\$ 165,560	\$ 180,449
Number of contract registrations issued	832	732	657	674
<b>Security of Persons &amp; Property</b>				
<i>Police</i>				
Total Calls for Services (Medina City only)	23,772	21,806	27,641	24,903
Number of traffic citations issued	2,396	3,267	3,155	3,514
Number of parking citations issued	N/A	N/A	1,086	1,455
Number of criminal arrests	755	901	953	803
Number of accident reports completed	710	765	776	525
Part 1 Offenses (major offenses)	N/A	N/A	378	485
Police Dept. Auxiliary hours worked	N/A	N/A	5,227	4,907
DUI Arrests	N/A	N/A	132	75
Motor Vehicle Accidents	N/A	N/A	59	527
Property damage accidents	N/A	N/A	717	459
Fatalities from Motor Vehicle Accidents	N/A	N/A	0	0
Gasoline costs of fleet	\$ 45,378	\$ 54,550	\$ 73,150	\$ 72,734
Community Diversion Program Youths	N/A	N/A	N/A	N/A
Community Diversion Program - community service hours	N/A	N/A	N/A	N/A
<i>Fire</i>				
EMS Calls (Medina City, Montville Twp, Mutual Aid)	387	286	173	229
Fire Calls (Medina City, Montville Twp, Mutual Aid)	55	69	83	62
Fire Inspections (Medina City and Montville Twp)	937	1,131	904	658

	2012	2011	2010	2009	2008	2007
	185	155	182	158	191	181
	31	21	25	31	38	36
	50	35	41	43	53	51
	17	23	20	21	18	20
	4,196	4,030	4,247	4,408	5,724	4,533
\$	32,726,645	\$ 27,646,832	\$ 28,894,914	\$ 32,887,907	\$ 29,030,559	\$ 27,643,271
\$	204,041	\$ 325,495	\$ 372,819	\$ 550,962	\$ 807,069	\$ 1,789,056
	114	116	135	142	152	190
\$	8,657	\$ 9,878	\$ 10,527	\$ 7,256	\$ 8,036	\$ 8,110
\$	6,584	\$ 8,644	\$ 7,673	\$ 11,634	\$ 6,687	\$ 6,272
\$	6,281	\$ 7,494	\$ 6,661	\$ 3,806	\$ 8,507	\$ 6,927
	3,415	3,413	3,719	4,208	4,351	3,603
	9,674	10,094	10,607	12,296	13,661	13,790
	1	0	0	1	1	1
	0	0	2	1	0	1
	0	0	0	1	1	1
	2	0	0	3	3	1
	1	1	2	1	0	3
	0	0	2	1	1	1
	991	692	605	548	284	182
\$	34,944,624	\$ 23,791,843	\$ 7,139,790	\$ 15,898,310	\$ 20,499,150	\$ 9,648,141
\$	130,649	\$ 147,650	\$ 92,476	\$ 139,284	\$ 160,054	\$ 37,096
	637	643	578	593	691	694
	27,676	26,635	28,427	39,801	38,084	39,580
	1,918	2,301	2,289	3,433	3,916	4,080
	934	1,226	1,795	2,039	2,310	2,508
	1,014	1,885	1,547	1,329	2,485	2,654
	784	782	801	729	805	789
	612	622	537	565	603	567
	4,132	4,136	5,198	4,783	4,937	6,250
	96	139	101	137	106	126
	681	782	801	729	561	539
	593	61	N/A	12	719	699
	1	0	0	1	0	0
\$	77,930	\$ 81,064	\$ 70,664	\$ 61,763	\$ 84,015	\$ 82,127
	N/A	N/A	43	58	46	47
	N/A	N/A	1,130	1,160	1,794	1,833
	260	225	160	161	N/A	N/A
	91	84	83	98	N/A	N/A
	509	593	593	756	N/A	N/A

(continued)

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

Function/Program	2016	2015	2014	2013
<b>Leisure Time Activities</b>				
<i>Community Recreation Center</i>				
Recreation Center Memberships Revenue (\$)	\$ 951,925	\$ 1,130,622	\$ 1,086,701	\$ 1,074,307
Recreation Center Daily Passes Revenue (\$)	212,163	223,578	236,281	232,620
Recreation Center Land Programs Revenue (\$)	338,477	314,963	321,001	309,785
Recreation Center Aquatics Programs Revenue (\$)	197,488	199,567	212,956	206,987
Rascal Room Revenue (\$)	11,891	13,918	12,360	14,996
Recreation Center Rentals Revenue (\$)	55,349	53,806	47,503	46,014
Total Recreation Department receipts	<u>\$ 1,767,293</u>	<u>\$ 1,936,454</u>	<u>\$ 1,916,802</u>	<u>\$ 1,884,709</u>
<i>Parks Department</i>				
Outdoor Pavilion Rentals	\$ 6,295	\$ 5,195	\$ 4,795	\$ 4,620
Outdoor Pool Revenues	0	0	0	0
Outdoor Pool Concessions (1)	0	0	0	0
Total Parks Department receipts	<u>\$ 6,295</u>	<u>\$ 5,195</u>	<u>\$ 4,795</u>	<u>\$ 4,620</u>
<b>Community Development</b>				
Grant amounts received due to Economic Development Dept.	\$ 738,032	\$ 381,441	\$ 844,220	\$ 969,492
<b>Basic Utility Services (2)</b>				
Refuse disposal per year (in tons)	25,961	25,892	24,192	24,063
Refuse disposal costs per year	\$ 1,144,037	\$ 1,235,942	\$ 1,499,785	\$ 1,484,732
<b>Transportation</b>				
Crackseal Coating Program (Miles)	0.0	13.1	9.9	7.9
Paint Striping (linear feet)	52,520	48,500	57,000	50,000
Street Sweeper (hours)	241	190	220	175
Cold Patch (hours)	3,823	3,125	3,015	3,300
Snow & Ice Removal regular hours	1,675	2,750	3,422	3,108
Snow & Ice Removal overtime hours	518	885	1,775	1,972
After hours Sewer Calls (hours)	87.0	75.0	334.0	400.0
Sewer Crew (hours)	1,775	2,000	1,470	1,000
Sewer jet, Vac-all, other services (hours)	1,331	1,200	884	775
Landscaping Stump-Chipper service (hours)	2,200	1,250	3,750	2,700
Leaf collection (hours)	3,893	3,500	3,412	3,200
Holiday lights setup (hours)	118	100	100	225
Downtown Square Repair after events (hours)	72	150	37	50
Equipment repair/body shop (hours)	8,229	8,415	8,369	9,100
Sign department (hours)	715	675	750	850
Number of Trees Planted per year	409	320	348	287
Tons of snow melting salt purchased (Nov-Mar)	2,839	6,283	5,641	4,197
Cost of salt purchased	\$ 168,639	\$ 352,998	\$ 310,086	\$ 160,325

**Source:** City of Medina Department Records

- (1) Information prior to 2010 is unavailable.  
(2) Information for 2011 is an estimate.  
N/A Information not readily available.

	2012	2011	2010	2009	2008	2007
\$	1,008,342	\$ 1,068,622	\$ 1,134,819	\$ 1,047,785	\$ 1,092,310	\$ 1,144,265
	213,118	228,664	227,678	180,872	203,225	180,872
	348,774	335,041	344,393	290,300	291,424	264,662
	220,269	203,951	230,987	214,427	207,414	165,911
	17,980	21,086	21,318	21,441	27,938	27,883
	62,171	51,741	52,447	52,554	71,489	73,190
	<u>\$ 1,870,654</u>	<u>\$ 1,909,105</u>	<u>\$ 2,011,642</u>	<u>\$ 1,807,379</u>	<u>\$ 1,893,800</u>	<u>\$ 1,856,783</u>
\$	4,365	\$ 4,080	\$ 4,075	\$ 4,297	\$ 3,285	\$ 3,440
	21,462	20,467	21,270	7,318	16,662	17,628
	4,917	3,980	4,545	N/A	N/A	N/A
	<u>\$ 30,744</u>	<u>\$ 28,527</u>	<u>\$ 29,890</u>	<u>\$ 11,615</u>	<u>\$ 19,947</u>	<u>\$ 21,068</u>
\$	336,802	\$ 192,288	\$ 405,000	\$ 1,900,500	\$ 680,000	\$ 80,000
	24,372	24,300	24,322	24,643	26,786	27,468
\$	1,493,063	\$ 1,500,000	\$ 1,394,276	\$ 1,338,456	\$ 1,372,830	\$ 1,407,785
	7.2	2.6	6.4	5.3	4.4	5.6
	47,520	77,519	500	720	480	486
	200	240	350	500	343	397
	2,876	2,804	3,200	2,500	1,401	1,291
	3,291	2,000	3,720	3,468	2,448	2,616
	905	339	1,090	1,134	1,200	1,847
	37.5	31.0	42.0	30.0	5.9	6.0
	4,925	4,282	4,600	4,800	3,465	3,026
	900	1,000	1,100	1,000	636	767
	1,500	1,248	160	205	205	205
	3,000	2,193	4,000	4,200	1,759	1,807
	275	15	12	15	10	10
	20	19	12	15	20	20
	8,320	7,600	7,390	7,226	5,995	5,693
	522	230	650	600	314	499
	173	115	250	249	154	91
	3,947	3,536	5,000	4,370	5,907	6,514
\$	183,785	\$ 174,360	\$ 242,450	\$ 168,236	\$ 179,647	\$ 292,994

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

Function/Program	2016	2015	2014	2013
<b>General Government</b>				
Square Footage City Hall	18,500	18,500	18,500	18,500
Administrative Vehicles	4	5	3	3
Inspection Vehicles	3	5	5	6
Municipal Court Vehicles	3	3	3	3
Lands & Buildings Vehicles	1	1	4	5
<b>Police</b>				
Square Footage Police Station - 150 W. Friendship	14,500	14,500	14,500	14,500
Square Footage Police Station - Satellite Station	575	575	575	575
Vehicles	24	24	22	25
<b>Fire</b>				
Square Footage Station 1 - 300 W. Reagan Parkway	13,427	13,427	13,427	13,427
Square Footage Station 2 - 500 Lake Road	5,418	5,418	5,418	5,418
Square Footage Station 3 - 1000 Wadsworth Road	4,686	4,686	4,686	4,686
Square Footage Engine House - 51 Public Square	3,884	3,884	3,884	3,884
Vehicles	15	15	15	15
<b>Recreation</b>				
Number of Parks	12	12	12	12
Number of Pools	0	0	0	0
Number of Tennis Courts	3	3	3	3
Number of Skateboarding Areas	1	1	1	1
Number of Baseball Diamonds	14	16	16	16
Number of Soccer Fields	11	10	10	10
Vehicles	8	8	8	8
<b>Other Public Works</b>				
Streets (miles)	100	100	95	95
Service Vehicles	58	56	50	48
<b>Sanitation</b>				
Square Footage Sanitation Office	275	275	275	275
Square Footage Sanitation Office - City Hall	168	168	168	168
<b>Wastewater</b>				
Storm Sewers (miles)	100	100	55	55
Vehicles	5	4	1	1
<b>Water Department</b>				
Square Footage Water Maintenance Office	1,000	1,000	1,000	1,000
Square Footage Water Meter Office	575	575	575	575
Square Footage Water Office - City Hall	168	168	168	168
Water Lines (miles)	110	100	100	95
Vehicles	11	14	10	13

**Source:** City of Medina Department Records

2012	2011	2010	2009	2008	2007
18,500	18,500	18,500	18,500	18,500	18,500
3	3	3	3	3	3
7	7	6	6	6	6
2	2	2	2	2	1
5	5	5	5	5	4
14,500	14,500	14,500	14,500	14,500	14,500
575	575	575	575	575	575
21	23	33	33	32	32
13,427	13,427	13,427	13,427	13,427	13,427
5,418	5,418	5,418	5,418	5,418	5,418
4,686	4,686	4,686	4,686	4,686	4,686
3,884	3,884	3,884	3,884	3,884	3,884
14	14	15	15	14	14
12	12	12	12	12	12
1	1	1	1	1	1
3	3	3	3	3	3
1	1	1	1	1	1
16	16	16	16	16	16
10	10	10	10	10	10
8	8	10	10	9	9
95	56	56	56	56	55
48	45	42	42	43	43
275	275	275	275	275	275
168	168	168	168	168	168
55	54	54	54	54	54
1	1	1	1	1	1
1,000	1,000	1,000	1,000	1,000	1,000
575	575	575	575	575	575
168	168	168	168	168	168
65	65	65	65	65	65
15	15	12	12	12	11

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# Dave Yost • Auditor of State

CITY OF MEDINA

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  
AUGUST 1, 2017