



**Mary Taylor, CPA**  
Auditor of State

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**MEDINA COUNTY**  
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# Mary Taylor, CPA

Auditor of State

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

Medina County  
144 North Broadway  
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2010, wherein we noted the County restated net assets and fund balances to account for fund type reclassifications. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

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

A *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 more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

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

### **Compliance and Other Matters**

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 28, 2010.

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

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

**Mary Taylor, CPA**  
Auditor of State

June 28, 2010



# Mary Taylor, CPA

## Auditor of State

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

Medina County  
144 North Broadway  
Medina, Ohio 44256

To the Board of County Commissioners:

#### Compliance

We have audited the compliance of Medina County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Medina County, Ohio, complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

#### Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### **Federal Awards Receipts and Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2009, and have issued our report thereon dated June 28, 2010 wherein we noted the County restated net assets and fund balances to account for fund type reclassifications. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Mary Taylor, CPA**  
Auditor of State

June 28, 2010

MEDINA COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b>U.S. Department of Agriculture</b>				
<i>Passed through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-89-20-1107 / G1011-11-5079	10.561	\$ 356,614	\$ 568,650
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-89-20-1107 / G1011-11-5079	10.561	37,555	37,555
Total Food Stamp Cluster			394,169	606,205
<i>Passed through the Ohio Department of Education</i>				
<u>Child Nutrition Cluster:</u>				
School Breakfast Program	Not Available	10.553	23,658	23,658
National School Lunch Program	Not Available	10.555	6,794	6,794
Non-Cash Assistance: National School Lunch Program	Not Available	10.555	6,229	5,030
Total National School Lunch Program			13,023	11,824
Total Child Nutrition Cluster			36,681	35,482
<b>Total U.S. Department of Agriculture</b>			<b>430,850</b>	<b>641,687</b>
<b>U.S. Department of Housing and Urban Development</b>				
<i>Passed through the Ohio Department of Development</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-08-048-1 B-F-06-048-1 B-F-07-048-1	14.228	105,623 96,153 22,745	163,008 51,888 20,743
Total Community Development Block Grants/State's Program			224,521	235,639
Home Investment Partnerships Program	B-C-07-048-2	14.239	241,119	200,949
<b>Total U.S. Department of Housing and Urban Development</b>			<b>465,640</b>	<b>436,588</b>
<b>U.S. Department of Justice</b>				
<i>Passed through the Ohio Department of Youth Services</i>				
Supervised Visitation, Safe Havens for Children	2006-CW-AX-0024	16.527	135,927	86,432
<i>Passed through the Ohio Department of Public Safety</i>				
ARRA - Supervised Visitation, Safe Havens for Children	2009-RA-D1-2198	16.527	-	4,458
Total Supervised Visitation, Safe Havens for Children			135,927	90,890
<i>Passed through the Ohio Attorney General</i>				
Crime Victim Assistance	2008VAGENE014T 2006VAGENE014 2007VAGENE014	16.575	37,054 8,225 -	36,718 12,314 445
Total Crime Victim Assistance			45,279	49,477
<i>Passed through the Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program- Visitation and Safe Exchange	2007-JG-D01-6558 2006-JG-D01-6558A	16.738	12,166 14,713	7,932 17,475
Edward Byrne Memorial Justice Assistance Grant Program- Drug Task Force Expansion	2007-JG-A01-6443 2008-JG-A01-6443	16.738	11,036 24,810	5,560 36,351
Total Edward Byrne Memorial Justice Assistance Grant Program			62,725	67,318
<b>Total U.S. Department of Justice</b>			<b>243,931</b>	<b>207,685</b>

MEDINA COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b>U.S. Department of Labor</b>				
<i>Passed through WIA Area 2</i>				
<u>Workforce Investment Act (WIA) Cluster:</u>				
WIA - Adult Incumbent Training Program	JFSFSW10-3V00	17.258	61,292	61,292
WIA - Adult	FY09, FY10		258,302	258,302
ARRA - WIA Adult	Not Available		144,867	144,867
Total WIA - Adult Program			464,461	464,461
WIA - Youth	FY09, FY10	17.259	248,069	248,069
WIA - Youth Employment Project	Not Available		176,647	176,647
ARRA - WIA - Youth	Not Available		460,375	460,375
Total WIA - Youth Program			885,091	885,091
WIA - Dislocated Workers	FY09, FY10	17.260	354,181	354,181
WIA - Dislocated Workers - Incumbent	FY09, FY10		73,931	73,931
ARRA - WIA Dislocated Workers	Not Available		226,124	226,124
Total WIA - Dislocated Workers Program			654,236	654,236
Total Work Force Investment Act Cluster			2,003,788	2,003,788
<b>Total U.S. Department of Labor</b>			<b>2,003,788</b>	<b>2,003,788</b>
<b>U.S. Department of Transportation</b>				
<i>Passed through Northern Ohio Area Coordinating Agency</i>				
Highway Planning and Construction	PID 76640	20.205	37,500	37,500
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Construction	PID 83408	20.205	25,092	-
	PID 82498		25,341	-
	PID 82694		-	206,085
	PID 84940		22,140	22,140
	Not Available		230,288	230,288
	Not Available		57,572	57,572
ARRA - Highway Planning and Construction	Not Available	20.205	322,234	336,748
	Not Available		505,906	529,092
Total - Highway Planning and Construction			1,226,073	1,419,425
Formula Grants for Other Than Urbanized Areas	PPT-4052-029-091	20.509	797,889	838,755
	RPT-4052-027-081		112,370	94,694
ARRA - Formula Grants for Other Than Urbanized Areas	Not Available		142,704	180,197
ARRA - Formula Grants for Other Than Urbanized Areas	Not Available		-	224
Total - Formula Grants for Other Than Urbanized Areas			1,052,963	1,113,870
State and Community Highway Safety	HVEO-2008-52-00-00-00238-00	20.600	-	2
	HVEO-2009-52-00-00-00240-00		51,826	48,571
	HVEO-2010-52-00-00-00315-00		2,651	5,921
Total State and Community Highway Safety			54,477	54,494
<i>Passed through Northern Ohio Area Coordinating Agency</i>				
Job Access Reverse Commute	Not Available	20.516	-	17,054
<b>Total U.S. Department of Transportation</b>			<b>2,333,513</b>	<b>2,604,843</b>
<b>Small Business Administration</b>				
<i>Direct Program</i>				
Congressional Mandated Award	SBAHQ-08-1-0080	59.000	135,289	147,995
<b>Total Small Business Administration</b>			<b>135,289</b>	<b>147,995</b>

MEDINA COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b>U.S. Department of Education</b>				
<i>Passed through the Ohio Department of Education</i>				
Special Education Cluster:				
Special Education Grants to States	066134-6B-SF-09P	84.027	27,199	19,894
	066134-6B-SF-10P		8,706	20,074
ARRA Special Education Grants to States, Recovery Act	Not Available	84.391	20,187	24,964
Total Special Education Grants to States			56,092	64,932
Special Education Preschool Grants	066134-PG-S1-09P	84.173	12,916	6,470
	066134-PG-S1-10P		15,584	31,693
Total Special Education Preschool Grants			28,500	38,163
Total Special Education Cluster			84,592	103,095
Rehabilitation Services Vocational Rehabilitation Grants to States	Not Available	84.126	16,711	17,551
State Grants for Innovative Programs	066134-C2-S1-09P	84.298	81	94
<i>Passed through the Ohio Department of Health</i>				
Special Education-Grants for Infants and Families	52-1-002-1-EG-10	84.181	40,036	22,184
	52-1-002-1-EG-09		53,746	38,943
ARRA - Special Education Grants for Infants and Families, Recovery Act	Not Available	84.393	21,637	-
Total Special Education Grants for Infants and Families with Disabilities			115,419	61,127
<b>Total U.S. Department of Education</b>			<b>216,803</b>	<b>181,867</b>
<b>U.S. Department of Health and Human Services</b>				
<i>Passed through the Ohio Department of Aging</i>				
<u>Aging Cluster</u>				
Special Programs for the Aging - Title II, Part B Grants for Supportive Services and Senior Centers	Not Available	93.044	100,700	104,250
ARRA - Aging Home-Delivered Nutrition Services for States		93.705	2,128	3,380
Special Programs for the Aging - Title III, Part C - Nutritional Services	Not Available	93.045	130,317	130,974
Non-Cash Assistance:				
Special Programs for the Aging - Title III, Part C - Nutritional Services	Not Available	93.045	90,152	90,152
Total - Special Programs for the Aging - Title III, Part C - Nutritional Services			220,469	221,126
Non-Cash Assistance:				
Nutritional Services Incentive Program	Not Available	93.053	27,618	27,618
Total - Aging Cluster			350,915	356,374
National Family Caregiver Support, Title III, Part E	Not Available	93.052	-	2,072
<i>Passed through the Ohio Secretary of State</i>				
Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems	Not Available	93.618	1,971	1,971
<i>Passed through the Ohio Department of Job and Family Services</i>				
Foster Care Title IV-E	G-89-20-1107 / G1011-11-5079	93.658	401,159	377,610
ARRA - Foster Care Title IV-E	G-89-20-1107 / G1011-11-5079	93.658	47,896	48,976
Total Foster Care Title IV-E			449,055	426,586
Adoption Assistance	G-89-20-1107 / G1011-11-5079	93.659	301,815	273,440
Temporary Assistance for Needy Families	G-89-20-1107 / G1011-11-5079	93.558	4,488,156	3,775,701
Promoting Safe and Stable Families	G-89-20-1107 / G1011-11-5079	93.556	87,928	138,214
Child Welfare Services State Grants	G-89-20-1107 / G1011-11-5079	93.645	64,326	78,495

MEDINA COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Expenditures
Child Abuse and Neglect State Grants	G-89-20-1107 / G1011-11-5079	93.669	2,000	3,201
Chafee Foster Care Independence Program	G-89-20-1107 / G1011-11-5079	93.674	17,463	19,466
<u>Child Care Cluster</u>				
Child Care and Development Block Grant	G-89-20-1107 / G1011-11-5079	93.575	385,495	590,877
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-89-20-1107 / G1011-11-5079	93.596	(35,268)	1,116,933
ARRA - Child Care and Development Block Grant	G-89-20-1107 / G1011-11-5079	93.713	200,000	200,000
Total - Child Care Cluster			550,227	1,907,810
Child Support Enforcement	G-89-20-1108 / G-1011-11-5080	93.563	1,360,671	771,512
ARRA -Child Support Enforcement	G-89-20-1108 / G-1011-11-5080		338,201	736,260
Total - Child Support Enforcement			1,698,872	1,507,772
Social Services Block Grant	G-89-20-1107 / G1011-11-5079	93.667	663,119	548,510
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	Not Available	93.667	95,049	95,049
Total - Social Services Block Grant			758,168	643,559
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program	G-89-20-1107 / G1011-11-5079	93.778	351,596	543,215
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	Not Available	93.778	8,223	8,223
ARRA - Medical Assistance Program			238,062	238,062
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>				
Medical Assistance Program	Not Available	93.778	130,082	180,890
<i>Passed through the Ohio Department of Mental Health</i>				
Medical Assistance Program	Not Available	93.778	1,237,020	1,379,470
Total - Medical Assistance Program			1,964,983	2,349,860
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse	Not Available	93.959	480,049	415,526
Substance Abuse and Mental Health Services Projects of Regional and National Significance	Not Available	93.243	13,967	12,435
<i>Passed through the Ohio Department of Mental Health</i>				
Block Grants for Community Mental Health Services	Not Available	93.958	154,832	159,708
<b>Total U.S. Department of Health and Human Services</b>			<b>11,384,727</b>	<b>12,072,190</b>
<b><u>U.S. Corporation for National &amp; Community Service</u></b>				
<i>Passed through the Ohio Department of Youth Services</i>				
AmeriCorps	JJWC-026-07	94.006	2,887	2,734
<b>Totals</b>			<b>\$ 17,217,428</b>	<b>\$ 18,299,377</b>

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

**MEDINA COUNTY**

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2009**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

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

**NOTE C - CHILD NUTRITION CLUSTER**

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

**NOTE D - FOOD DONATION PROGRAM**

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

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule. These loans are collateralized by mortgages on the property and by other guarantees.

Activity in the CDBG revolving loan fund during 2009 is as follows:

Beginning loans receivable balance as of January 1, 2009	\$123,213
Loan principal repaid	<u>24,539</u>
Ending loans receivable balance as of December 31, 2009	\$98,674
Cash balance on hand in the revolving loan fund as of December 31, 2009	\$37,936
Administrative costs expended during 2009	\$0

The table above reports gross loans receivable. At December 31, 2009 there were no delinquent amounts due.

**MEDINA COUNTY**

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2009  
(Continued)**

**NOTE F - MATCHING REQUIREMENTS**

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

**MEDINA COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2009**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal controls reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal controls reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	<ul style="list-style-type: none"> <li>• Administrative Matching Grants for the Supplemental Nutrition Assistance Program Cluster, CFDA 10.561;</li> <li>• WIA Cluster, CFDA 17.258, 17.259, 17.260;</li> <li>• Highway Planning and Construction, CFDA 20.205;</li> <li>• Special Education Cluster, CFDA 84.173, 84.027, 84.391;</li> <li>• Temporary Assistance for Needy Families, CFDA 93.558;</li> <li>• Child Support Enforcement, CFDA 93.563;</li> <li>• Child Care Cluster, CFDA 93.575, 93.596, 93.713;</li> <li>• Foster Care Title IV-E, CFDA 93.658;</li> <li>• Medical Assistance Program, CFDA 93.778</li> </ul>
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$548,981 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

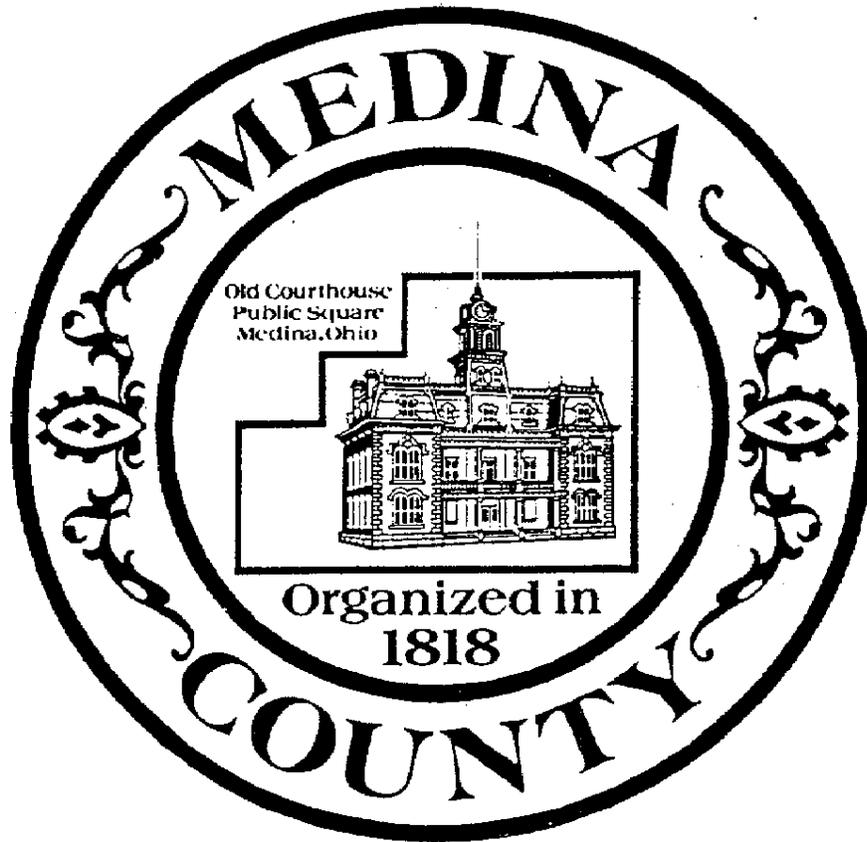
None

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

None

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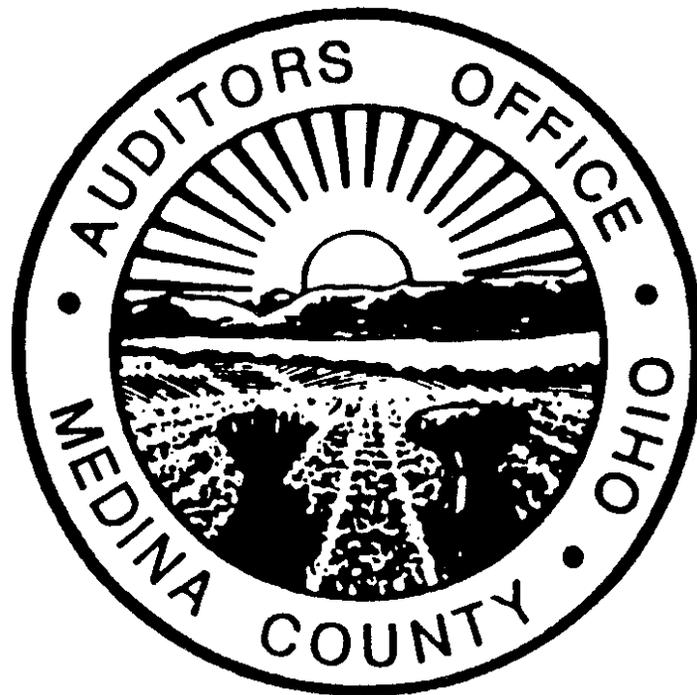
# *Medina County, Ohio*



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED  
December 31, 2009

*Medina County, Ohio*  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2009*



*Michael E. Kovack*  
*Medina County Auditor*

*Prepared by The Medina County Auditor's Office*

*Anna Wagar*  
*Director of Financial Reporting*

# INTRODUCTORY SECTION

**Medina County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2009*  
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# Medina County Auditor

**MICHAEL E. KOVACK**

144 North Broadway St. Medina, Ohio 44256

June 28, 2010,

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2009. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

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

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

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

## ***Profile of the Government***

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

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

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

### ***Local Economy***

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

Medina County is located in northeast Ohio and is part of the greater Cleveland and Akron metropolitan areas. After the 2000 Census was completed, the population of the County was 151,095. By 2009, the population had grown to an estimated 170,442. The area is 327 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

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

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

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

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

### ***Long-Term Financial Planning***

In order to make sound financial decisions now and in the future, the Medina County Board of Commissioners has established principles for budget and financial management. These principles provide guidance for budget development, financial and debt management, and reserves. One-time

surpluses may not be used to expand continuing expenditures. Rather, they may be used for one-time expenditures, such as capital projects. County agencies are encouraged to maximize the use of State and Federal revenues so as to help preserve general revenues for other needs.

### ***Relevant Financial Policies***

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

The budget is controlled at the object code level within a fund and any changes at this level may only be made by a resolution of the County Commissioners. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners'. Transfers of cash between funds require the Commissioners' authorization. Encumbered appropriation amounts automatically carry over from prior years. The commissioners adopted the County's 2009 operating budget on February 12, 2009. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

### **Major Initiatives**

#### ***Current Projects:***

In June, 2010, design and engineering work will commence for the construction of a new Medina County Public Transit Facility. This \$2.5 million project is being funded from the American Recovery and Reinvestment Act of 2009, and will allow the County's Transit system to operate more efficiently to service residents throughout the County. The new facility will be centrally-located on County-owned property on SR 162 in Lafayette Township. Construction is to begin during the Fall of 2010 and completion of the project is expected by June, 2011.

The Medina County Board of Commissioners, in cooperation with the Ohio Department of Development, has recently allocated Recovery Zone Bonds (RZB) to facilitate the development of three major projects. The RZB program is intended to provide a lower cost method of financing public and private economic development projects. The projects receiving RZB allocations during 2010 are: the Medina County Port Authority Fiber Network; the "Brunswick Marketplace" retail development; and, the "Chippewa Landing" hotel and resort development.

- The Fiber Network project consists of the construction and operation of a 151- mile fiber loop throughout the County; this project is intended to assist the County in job creation and retention efforts; the total project cost is \$13.8 million, all of which will be financed through the RZB program. Construction is to begin as early as the Summer of 2010.

- The “Brunswick Marketplace” project entails the development of a major retail complex in the City of Brunswick, to be located near the intersection of I-71 and SR 303. Total project cost estimate is \$114 million, \$16 million of which is to be financed through the RZB program.
- The “Chippewa Landing” project will include the construction of a resort hotel and other amenities along Chippewa Lake. Total cost estimate for this first phase of two planned project phases is \$55 million; \$29 million is designated in the County’s RZB allocation plan to assist this project.

***Future Projects:***

The Board of County Commissioners has previously retained the services of an architect to design a planned renovation and expansion of the County’s Courthouse facility. The preliminary programming and design work for this project has been completed. The Board must now determine the most economically viable period to proceed with subsequent phases of the architectural and engineering work, including the construction, document and bidding phase, and how to finance the project. It is expected that the Board will be reviewing these project matters during 2010.

**Department Focus: The Medina County Auditor’s Office**

***Department Focus.*** Auditor Michael E. Kovack serves as the Chief Fiscal Officer of Medina County. He is responsible for the custody and disbursement of over \$488,500,669 in funds received each year by the County. As the guardian of all County funds, the Auditor maintains the official records of all receipts, disbursement and funds available.

***Real Estate.*** The Medina County Auditor’s Office serves as the assessor of all property within Medina County and, under Ohio law, must view and appraise each of the more than 82,013 parcels of real estate in the County every six years.

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

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

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

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

### ***Independent Audit***

The Independent Accountant, Mary Taylor, CPA, Auditor of State's Office, has issued an unqualified ("clean") opinion on the Medina County financial statements for year ended December 31, 2009. The Independent Accountants' report is located at the front of the financial section of this report.

### **GFOA Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2008. This marked the twenty-fourth consecutive year that the County has received this award.

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

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

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

### **Acknowledgments**

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

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

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

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

Sincerely,



MICHAEL E. KOVACK  
Medina County Auditor

*Medina County, Ohio  
Elected Officials*

December 31, 2009

---

*Board of County Commissioners*

Patricia G. Geissman, President

Stephen D. Hambley

Sharon A. Ray

Michael E. Kovack

*Auditor*

Kathy Fortney

*Clerk of Courts*

Dr. Neil Grabenstetter

*Coroner*

Mike Salay

*Engineer*

Dean Holman

*Prosecutor*

Colleen Swedyk

*Recorder*

Neil Hassinger

*Sheriff*

John Burke

*Treasurer*

*Common Pleas Court Judges*

General

James L. Kimbler

Christopher Collier

Domestic Relations

Mary Kovack

Probate and Juvenile Court

John Lohn

**Medina County, Ohio  
Organization Chart  
December 31, 2009**



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Medina County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2008

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



President

Executive Director

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# FINANCIAL SECTION

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Medina County  
144 North Broadway  
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Achievement Center, ADAMH Board and Public Assistance funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

As further discussed in Note 3, the County restated its governmental activities' and internal service funds' net assets, and other governmental funds' fund balance to account for fund type reclassifications.

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

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

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

**Mary Taylor, CPA**  
Auditor of State

June 28, 2010

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*Unaudited*

---

The discussion and analysis of Medina County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to the basic financial statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key financial highlights for 2009 are:

- The County partnered with the City of Medina to construct a parking deck. The deck provides parking for both County and City offices. Splitting the costs of construction and operations saved money for both entities.
- There were various budget cuts throughout 2009 to help keep the financial condition of the County stable. The County Auditor and Recorder offices close one hour early on Fridays to help save money and stay under budget. This equates to a 2.5 percent pay decrease for full time employees. Other departments reduced expenses through employee layoffs and not replacing employees who have left.
- In 2009, the County issued \$4,865,000 in refunding bonds for various improvements around the County to take advantage of lower interest rates.

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

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

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

### **Reporting the County as a Whole**

#### *Statement of Net Assets and the Statement of Activities*

While this document contains the information about funds used by the County to provide programs and activities for our citizens, the view of the County as a whole looks at all financial transactions and asks the question: "How did we do financially during 2009?" The *Statement of Net Assets* and the *Statement of Activities* answer this question; these statements include all (non-fiduciary) assets and liabilities using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*Unaudited*

---

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

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

- Assets
- Liabilities
- Net Assets (Assets minus Liabilities)
- Program Revenue and Expenses
- General Revenues
- Net Assets Beginning of Year and Year End

### **Reporting on the County's Most Significant Funds**

#### ***Fund Financial Statements***

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

#### **Governmental Funds**

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

#### **Proprietary Funds**

Proprietary funds have historically operated as enterprise funds using the same basis of accounting as business-type activities; therefore, these statements will essentially match the information provided in the government-wide financial statements. The County uses several enterprise funds to account for various operations. The County's major enterprise funds are the Medina County sewer district, Medina County water district, and the solid waste management.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*Unaudited*

**The County as a Whole**

The *Statement of Net Assets* looks at the County as a whole. Table 1 provides a summary of the County's net assets for 2009 compared to 2008.

Table 1  
 Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Assets</b>						
Current and Other Assets	\$89,588,697	\$88,762,492	\$19,704,309	\$22,071,022	\$109,293,006	\$110,833,514
Capital Assets, Net	56,531,196	58,360,295	267,704,425	270,942,941	324,235,621	329,303,236
<i>Total Assets</i>	<u>146,119,893</u>	<u>147,122,787</u>	<u>287,408,734</u>	<u>293,013,963</u>	<u>433,528,627</u>	<u>440,136,750</u>
<b>Liabilities</b>						
Current and Other Liabilities	34,230,846	32,520,371	3,408,164	4,220,830	37,639,010	36,741,201
Long-Term Liabilities:						
Due Within One Year	1,331,514	2,289,484	6,875,551	6,553,646	8,207,065	8,843,130
Due In More Than One Year	11,348,554	10,839,479	91,248,488	96,014,072	102,597,042	106,853,551
<i>Total Liabilities</i>	<u>46,910,914</u>	<u>45,649,334</u>	<u>101,532,203</u>	<u>106,788,548</u>	<u>148,443,117</u>	<u>152,437,882</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	51,030,953	52,625,533	170,502,818	169,265,391	221,533,771	221,890,924
Restricted for:						
Capital Projects	551,462	621,699	0	0	551,462	621,699
Debt Service	2,991,891	225,801	0	0	2,991,891	225,801
Achievement Center	14,583,294	15,720,854	0	0	14,583,294	15,720,854
ADAMH Board	3,975,937	3,310,238	0	0	3,975,937	3,310,238
Auto and Gas	6,350,019	6,489,142	0	0	6,350,019	6,489,142
Child Support Enforcement	1,151,561	933,617	0	0	1,151,561	933,617
Ditch Maintenance	4,074,508	3,520,673	0	0	4,074,508	3,520,673
Drug Enforcement	1,497,784	1,291,385	0	0	1,497,784	1,291,385
Public Assistance	2,927,725	137,788	0	0	2,927,725	137,788
Real Estate Assessment	833,125	4,393,295	0	0	833,125	4,393,295
School Sales Tax	1,445,796	1,439,886	0	0	1,445,796	1,439,886
Shelter Care and Youth Services	551,135	976,090	0	0	551,135	976,090
Other Purposes	2,932,795	2,705,462	0	0	2,932,795	2,705,462
Unclaimed Monies	127,881	127,881	0	0	127,881	127,881
Unrestricted	4,183,113	7,429,947	15,373,713	16,960,024	19,556,826	24,389,971
<i>Total Net Assets</i>	<u>\$99,208,979</u>	<u>\$101,949,291</u>	<u>\$185,876,531</u>	<u>\$186,225,415</u>	<u>\$285,085,510</u>	<u>\$288,174,706</u>

Total assets decreased from 2008 to 2009 primarily due to the decreases in capital assets and cash during 2009.

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

Total net assets decreased \$3,089,196 with governmental net assets decreasing by \$2,740,312 and business-type activities decreasing by \$348,884 of the amount.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2009  
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Table 2 shows the changes in net assets for the year ended December 31, 2009 as compared to 2008.

**Table 2**  
**Changes in Net Assets**

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$16,352,412	\$19,438,317	\$24,874,842	\$24,484,181	\$41,227,254	\$43,922,498
Operating Grants and Contributions	43,886,205	35,233,292	50,000	0	43,936,205	35,233,292
Capital Grants and Contributions	1,136,502	858,418	7,782,390	7,364,219	8,918,892	8,222,637
Total Program Revenues	61,375,119	55,530,027	32,707,232	31,848,400	94,082,351	87,378,427
General Revenues						
Property Taxes	25,346,743	23,985,262	0	0	25,346,743	23,985,262
Sales Taxes	18,067,235	19,257,437	0	0	18,067,235	19,257,437
Property Transfer Taxes	1,339,442	1,580,720	0	0	1,339,442	1,580,720
Grants and Entitlements	6,570,155	7,018,100	0	0	6,570,155	7,018,100
Interest	1,149,958	3,113,294	1,303,888	582,842	2,453,846	3,696,136
Miscellaneous	2,636,475	4,811,799	1,212,559	1,473,107	3,849,034	6,284,906
Total General Revenues	55,110,008	59,766,612	2,516,447	2,055,949	57,626,455	61,822,561
Total Revenues	116,485,127	115,296,639	35,223,679	33,904,349	151,708,806	149,200,988
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	26,863,243	21,389,378	0	0	26,863,243	21,389,378
Judicial	10,976,773	8,581,800	0	0	10,976,773	8,581,800
Public Safety	20,766,755	21,997,104	0	0	20,766,755	21,997,104
Public Works	10,820,372	12,611,517	0	0	10,820,372	12,611,517
Health	26,717,333	26,373,938	0	0	26,717,333	26,373,938
Human Services	21,207,981	23,418,045	0	0	21,207,981	23,418,045
Economic Development and Assistance - Primary Government	753,025	584,872	0	0	753,025	584,872
Economic Development and Assistance - External	681,637	534,219	0	0	681,637	534,219
Interest and Fiscal Charges	438,320	483,529	0	0	438,320	483,529
Sewer	0	0	18,539,772	17,969,039	18,539,772	17,969,039
Water	0	0	9,665,929	8,603,404	9,665,929	8,603,404
Solid Waste	0	0	7,366,862	7,129,812	7,366,862	7,129,812
Total Program Expenses	119,225,439	115,974,402	35,572,563	33,702,255	154,798,002	149,676,657
<i>Increase (Decrease) in Net Assets</i>	(2,740,312)	(677,763)	(348,884)	202,094	(3,089,196)	(475,669)
Net Assets, January 1 (Restated)	101,949,291	102,627,054	186,225,415	186,023,321	288,174,706	288,650,375
Net Assets, December 31	\$99,208,979	\$101,949,291	\$185,876,531	\$186,225,415	\$285,085,510	\$288,174,706

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**Governmental Activities**

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

Total governmental activities revenue for the County for 2009 increased from 2008. The increase was primarily due to increases in operating grants and contributions and capital grants and contributions from State and Federal funding. Another main cause of the revenue increase is from increases in property taxes.

Charges for services decreased from 2008 to 2009 mostly due to decreased fees from the achievement center, children's services and real estate assessments.

Revenues provided by the State and federal governments included \$43,886,205 for operations, \$1,136,502 for capital improvement or acquisitions and \$6,570,155 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services, including services provided to clients of the Board of Developmental Disabilities, and Child Support Enforcement Agency activities during 2009.

Total governmental activities expenses for the County for 2009 increased. Legislative and Executive represents the highest expense, then Health services expenses and Human Services expenses are the next two largest. These three, being the major County expense categories, cover the Achievement Center, ADAMH Board, Children's Services, Crippled Children, Dog and Kennel, Public Assistance, Sheltered Care and Youth Services, Transportation and the County Sheriff Department activities among others.

Health and Human services accounted for \$47,925,314 in expenses out of \$119,225,439 total expenses for the governmental activities; more than half of the monies were covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

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

Legislative and executive expenses increased during 2009. This increase was mainly due to the \$4,000,000 in real estate tax monies being returned back to the entities at the end of the six year reappraisal period.

**Business-type Activities**

Business-type activities revenues for the County for 2009 increased. The solid waste department received \$50,000 in operating grants and contributions due to an Ohio Department of Natural Resources grant for community recycling.

Capital grants and contributions increased due to more State and Federal monies received for various water projects.

Business-type activities expenses for the County for 2009 also increased from 2008. Contractual services increased in the water and solid waste funds and materials and supplies increased in the sewer and water funds due to increased costs to provide these services.

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Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2009 as compared to 2008.

Table 3

Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2009	2008	2009	2008
General Government:				
Legislative and Executive	\$26,863,243	\$21,389,378	\$21,431,626	\$7,946,765
Judicial	10,976,773	8,581,800	6,009,088	4,698,599
Public Safety	20,766,755	21,997,104	15,216,032	17,052,319
Public Works	10,820,372	12,611,517	(1,494,663)	987,169
Health	26,717,333	26,373,938	13,820,793	14,352,465
Human Services	21,207,981	23,418,045	1,694,985	7,327,505
Economic Development and Assistance - Primary Government	753,025	584,872	194,931	130,606
Economic Development and Assistance - External	681,637	534,219	539,208	258,413
Interest and Fiscal Charges	438,320	483,529	438,320	483,529
<i>Total</i>	<u>\$119,225,439</u>	<u>\$115,974,402</u>	<u>\$57,850,320</u>	<u>\$53,237,370</u>

Of the County's \$119,225,439 in governmental expenses, \$61,375,119 was covered by program revenues consisting of charges for services, operating grants and contributions and capital grants and contributions. The remaining expenses had to be paid from property and sales taxes, property transfer taxes, unrestricted grants, interest and miscellaneous revenues.

## The County's Funds

### Governmental Funds

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

Information about the County's governmental funds begins on page 16. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$108,790,131 and expenditures of \$116,597,550.

The most significant fund is the general fund with a year-end fund balance of \$7,175,628, which included an unreserved fund balance of \$6,498,724, compared to annual expenditures of \$38,293,964. Expenditures exceeded revenues by \$1,281,514 due to decreased interest revenues from declining interest rates.

The Achievement Center revenues of \$17,029,089, majority of which are from property taxes, allowed for the operations of a school for the developmentally disabled. This fund's operating expenditures were \$18,423,824 for 2009. Expenditures exceed revenues due to increased employee salaries and benefits due to annual pay increases.

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The ADAMH Board revenues of \$5,927,051, majority from State and Federal grants, allowed for the Board to contract with local mental health agencies to provide services for the residents of the County. The operating expenditures for those services of \$5,989,188 exceeded revenues due to fewer receipts of intergovernmental revenues and increased expenses. The general fund transferred revenues to cover the deficiency.

The Public Assistance revenues of \$11,675,169, mostly from State and Federal grants, allowed for the County to run various programs to help those in need. This fund's operating expenditures of \$12,109,479 exceeded revenues due to fewer receipts of intergovernmental revenues. The general fund transferred revenues to cover the deficiency.

### **Business-Type Funds**

The County has three business-type activities funds; Medina County Sewer District, Medina County Water District and Solid Waste Management. Total net assets decreased by \$348,884 from 2008 to 2009. The decrease is attributed to the increasing expenses in contractual services.

Long-term liabilities decreased from 2008 to 2009 due to the County incurring less debt in 2009 than in 2008 and making annual debt service payments.

Overall revenues in 2009 increased mainly to an increase of \$390,661 in charges for services and a grant from Ohio Department of Natural Resources of \$50,000 in operating grants and contributions.

### **General Fund Budgeting Highlights**

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund. During the course of 2009, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners.

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

During the course of 2009, the County was very conservative about increasing its final budgeted projections. Although the budget commission processed multiple adjustments to both the original estimated revenues and original appropriations, these changes only increased estimated revenues and appropriations by \$223,750 and \$330,955, respectively.

As a result, certain revenue line items had significant decreases of actual revenue being brought into the County, as to what was projected. For the general fund, final budgeted revenues were \$40,151,709 and actual revenue collections were \$38,276,823. The majority of this was due to the receipt of decreased property tax collections. Actual expenditures were \$2,332,020 less than final budgeted appropriations due to the County spending less on contractual services.

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**Capital Assets and Debt Administration**

**Capital Assets**

Table 4  
 Capital Assets  
 Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$3,036,655	\$3,207,255	\$1,001,720	\$1,001,720	\$4,038,375	\$4,208,975
Construction in Progress	0	92,587	2,913,617	7,363,473	2,913,617	7,456,060
Buildings	31,160,512	32,306,501	10,636,010	10,974,761	41,796,522	43,281,262
Improvements Other than Buildings	2,241,903	1,677,128	38,681,994	40,791,422	40,923,897	42,468,550
Equipment	2,985,291	3,115,243	722,125	916,312	3,707,416	4,031,555
Infrastructure						
Bridges	10,318,993	9,931,129	0	0	10,318,993	9,931,129
Roads	4,354,914	5,774,547	0	0	4,354,914	5,774,547
Culverts	2,399,759	2,219,053	0	0	2,399,759	2,219,053
Signals	33,169	36,852	0	0	33,169	36,852
Water Lines	0	0	101,509,692	98,332,699	101,509,692	98,332,699
Sewer Lines	0	0	112,239,267	111,562,554	112,239,267	111,562,554
<b>Totals</b>	<b>\$56,531,196</b>	<b>\$58,360,295</b>	<b>\$267,704,425</b>	<b>\$270,942,941</b>	<b>\$324,235,621</b>	<b>\$329,303,236</b>

Total capital assets for Medina County as of December 31, 2009 were \$324,235,621, a decrease of \$5,067,615 from 2008. The decrease was due to depreciation amounts being higher than the additions. For additional information see Note 11 to the basic financial statements.

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

During the year, \$2,290,497 in water lines and \$1,172,900 in sewer lines were donated by developers.

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

**Debt**

On December 31, 2009, Medina County had total general obligation bonded debt outstanding of \$5,579,170, net of outstanding discount. Outstanding special assessment bonds totaled \$1,230,364. In the event of payment default by the property owner the County would be responsible for the debt service payments. All bonds are backed by the full faith and credit of the County.

**Medina County, Ohio**  
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Table 5  
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
General Obligation Bonds	\$5,399,541	\$5,600,899	\$179,629	\$239,341	\$5,579,170	\$5,840,240
Special Assessment Bonds	1,230,364	1,405,652	0	0	1,230,364	1,405,652
OWDA Loans	968,759	1,260,911	96,828,843	101,228,280	97,797,602	102,489,191
OPWC Loans	100,702	133,863	193,135	209,929	293,837	343,792
<i>Totals</i>	<u>\$7,699,366</u>	<u>\$8,401,325</u>	<u>\$97,201,607</u>	<u>\$101,677,550</u>	<u>\$104,900,973</u>	<u>\$110,078,875</u>

During the 2009 year, Medina County's long-term debt decreased. The governmental activities debt obligations decreased by \$701,959 as debt was retired. Business-type activities saw a decrease of \$4,475,943 in long-term debt due also to debt being retired.

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

The County has loans outstanding to the Ohio Water Development Authority (OWDA). During 2009, \$6,820,609 was retired during the year and the County had \$2,129,020 in proceeds. The outstanding balance at year-end was \$97,797,602. The loan proceeds were used for ongoing various improvements to the Westfield Treatment facility and sewer system improvements and replacements. They are being repaid primarily from charges for services from the business-type activities funds and a portion of the debt is also being repaid from special assessments charged to the benefited property owners.

The County has loans outstanding to the Ohio Public Works Commission (OPWC). During 2009, \$49,955 was retired. The outstanding balance at year-end was \$293,837. The loan proceeds were originally used to construct the water loop system and various bridge and road replacements.

For the governmental activities, the general obligation bonds outstanding at December 31, 2009 were \$5,399,541 with \$5,087,393 being retired during the year and proceeds of \$4,886,035 were received. During the year, \$3,702,470 of the \$5,087,393 retired was refunded for various improvements around the County and for lower interest rates. For the business-type activities general obligation bonds outstanding at December 31, 2009 were \$179,629 with \$59,712 being retired during the year. All bonds are backed by the full faith and credit of the County.

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

**Current Financial Related Activities**

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

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*Unaudited*

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The unemployment rate for the County is currently 8.2 percent, which increased from a rate of 6.7 percent a year ago. This rate is below the State's unemployment rate of 10.9 percent and below the national average of 9.7 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2010 year. At the end of the 2009 year, the fund balance in the general fund decreased by \$1,947,435.

**Contacting the County Auditor's Office**

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

**Medina County, Ohio**

*Statement of Net Assets*

*December 31, 2009*

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$41,339,685	\$15,167,005	\$56,506,690
Cash and Cash Equivalents:			
In Segregated Accounts	19,812	17,808	37,620
With Fiscal Agents	1,889,673	1,061	1,890,734
Material and Supplies Inventory	595,475	762,036	1,357,511
Accrued Interest Receivable	173,521	0	173,521
Accounts Receivable	258,574	3,731,399	3,989,973
Intergovernmental Receivable	13,596,592	25,000	13,621,592
Sales Taxes Receivable	1,445,796	0	1,445,796
Property Taxes Receivable	24,714,572	0	24,714,572
Special Assessments Receivable	5,356,738	0	5,356,738
Loans Receivable	85,125	0	85,125
Deferred Charges	113,134	0	113,134
Nondepreciable Capital Assets	3,036,655	3,915,337	6,951,992
Depreciable Capital Assets, Net	53,494,541	263,789,088	317,283,629
<i>Total Assets</i>	<u>146,119,893</u>	<u>287,408,734</u>	<u>433,528,627</u>
<b>Liabilities</b>			
Accounts Payable	2,235,596	614,327	2,849,923
Contracts Payable	660,384	362,583	1,022,967
Accrued Wages and Benefits	1,578,976	263,615	1,842,591
Retainage Payable	0	17,808	17,808
Matured Interest Payable	661	1,061	1,722
Matured Compensated Absences Payable	126,638	29,091	155,729
Accrued Interest Payable	119,373	1,970,810	2,090,183
Intergovernmental Payable	4,239,317	148,869	4,388,186
Deferred Revenue	22,164,199	0	22,164,199
Claims Payable	3,105,702	0	3,105,702
Long-Term Liabilities:			
Due Within One Year	1,331,514	6,875,551	8,207,065
Due In More Than One Year	11,348,554	91,248,488	102,597,042
<i>Total Liabilities</i>	<u>46,910,914</u>	<u>101,532,203</u>	<u>148,443,117</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	51,030,953	170,502,818	221,533,771
Restricted for:			
Capital Projects	551,462	0	551,462
Debt Service	2,991,891	0	2,991,891
Achievement Center	14,583,294	0	14,583,294
ADAMH Board	3,975,937	0	3,975,937
Auto and Gas	6,350,019	0	6,350,019
Child Support Enforcement	1,151,561	0	1,151,561
Ditch Maintenance	4,074,508	0	4,074,508
Drug Enforcement	1,497,784	0	1,497,784
Public Assistance	2,927,725	0	2,927,725
Real Estate Assessment	833,125	0	833,125
School Sales Tax	1,445,796	0	1,445,796
Shelter Care and Youth Services	551,135	0	551,135
Other Purposes	2,932,795	0	2,932,795
Unclaimed Monies	127,881	0	127,881
Unrestricted	4,183,113	15,373,713	19,556,826
<i>Total Net Assets</i>	<u>\$99,208,979</u>	<u>\$185,876,531</u>	<u>\$285,085,510</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2009

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$26,863,243	\$3,188,215	\$2,243,402	\$0
Judicial	10,976,773	2,271,967	2,695,718	0
Public Safety	20,766,755	3,408,551	2,142,172	0
Public Works	10,820,372	3,772,958	7,405,575	1,136,502
Health	26,717,333	1,440,497	11,456,043	0
Human Services	21,207,981	2,094,573	17,418,423	0
Economic Development and Assistance - Primary Government	753,025	33,222	524,872	0
Economic Development and Assistance - External Government	681,637	142,429	0	0
Interest and Fiscal Charges	438,320	0	0	0
<i>Total Governmental Activities</i>	<u>119,225,439</u>	<u>16,352,412</u>	<u>43,886,205</u>	<u>1,136,502</u>
<b>Business-Type Activities</b>				
Sewer	18,539,772	12,210,065	0	4,773,715
Water	9,665,929	5,657,196	0	3,008,675
Solid Waste	7,366,862	7,007,581	50,000	0
<i>Total Business-Type Activities</i>	<u>35,572,563</u>	<u>24,874,842</u>	<u>50,000</u>	<u>7,782,390</u>
<i>Total</i>	<u>\$154,798,002</u>	<u>\$41,227,254</u>	<u>\$43,936,205</u>	<u>\$8,918,892</u>

**General Revenues**

Property Taxes Levied for:

    General Purposes

    Debt Service

    Achievement Center

    County Home

    DRETAC

    Drug Enforcement

Sales Taxes Levied for:

    General Purposes

    Achievement Center

    School Sales Tax

Property Transfer Taxes

Grants and Entitlements not Restricted  
to Specific Programs

Interest

Miscellaneous

*Total General Revenues*

Change in Net Assets

*Net Assets Beginning of Year - Restate (Note 3)*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-Type Activities	Total
(\$21,431,626)	\$0	(\$21,431,626)
(6,009,088)	0	(6,009,088)
(15,216,032)	0	(15,216,032)
1,494,663	0	1,494,663
(13,820,793)	0	(13,820,793)
(1,694,985)	0	(1,694,985)
(194,931)	0	(194,931)
(539,208)	0	(539,208)
(438,320)	0	(438,320)
<u>(57,850,320)</u>	<u>0</u>	<u>(57,850,320)</u>
0	(1,555,992)	(1,555,992)
0	(1,000,058)	(1,000,058)
0	(309,281)	(309,281)
<u>0</u>	<u>(2,865,331)</u>	<u>(2,865,331)</u>
<u>(57,850,320)</u>	<u>(2,865,331)</u>	<u>(60,715,651)</u>
9,761,212	0	9,761,212
1,441,748	0	1,441,748
11,495,383	0	11,495,383
761,689	0	761,689
509,224	0	509,224
1,377,487	0	1,377,487
9,090,247	0	9,090,247
9,173	0	9,173
8,967,815	0	8,967,815
1,339,442	0	1,339,442
6,570,155	0	6,570,155
1,149,958	1,303,888	2,453,846
2,636,475	1,212,559	3,849,034
<u>55,110,008</u>	<u>2,516,447</u>	<u>57,626,455</u>
(2,740,312)	(348,884)	(3,089,196)
<u>101,949,291</u>	<u>186,225,415</u>	<u>288,174,706</u>
<u>\$99,208,979</u>	<u>\$185,876,531</u>	<u>\$285,085,510</u>

**Medina County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2009*

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$5,460,485	\$12,289,767	\$4,099,614	\$1,911,465	\$17,173,194	\$40,934,525
Cash and Cash Equivalents:						
In Segregated Accounts	9,177	0	0	0	10,635	19,812
With Fiscal Agents	0	1,889,012	0	0	661	1,889,673
Material and Supplies Inventory	84,954	116,121	0	0	394,400	595,475
Accrued Interest Receivable	164,946	0	0	0	8,575	173,521
Accounts Receivable	10,439	35,415	7,179	0	205,541	258,574
Intergovernmental Receivable	3,462,852	1,912,281	520,069	2,808,149	4,893,241	13,596,592
Interfund Receivable	926,823	0	0	0	5,431	932,254
Sales Taxes Receivable	0	0	0	0	1,445,796	1,445,796
Property Taxes Receivable	11,674,142	10,539,991	0	0	2,500,439	24,714,572
Special Assessments Receivable	0	0	0	0	5,356,738	5,356,738
Loans Receivable	0	0	0	0	85,125	85,125
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	127,881	0	0	0	0	127,881
<b>Total Assets</b>	<u>\$21,921,699</u>	<u>\$26,782,587</u>	<u>\$4,626,862</u>	<u>\$4,719,614</u>	<u>\$32,079,776</u>	<u>\$90,130,538</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	\$498,302	\$177,247	\$213,277	\$665,046	\$674,139	\$2,228,011
Contracts Payable	154,772	58,499	371,363	0	75,750	660,384
Accrued Wages and Benefits	790,705	383,012	12,580	121,108	271,571	1,578,976
Matured Compensated Absences Payable	102,079	24,559	0	0	0	126,638
Matured Interest Payable	0	0	0	0	661	661
Interfund Payable	0	253	0	0	743,036	743,289
Intergovernmental Payable	399,607	206,592	6,239	553,107	3,073,407	4,238,952
Deferred Revenue	12,800,606	11,646,465	334,184	2,808,149	11,373,934	38,963,338
<b>Total Liabilities</b>	<u>14,746,071</u>	<u>12,496,627</u>	<u>937,643</u>	<u>4,147,410</u>	<u>16,212,498</u>	<u>48,540,249</u>
<b>Fund Balances</b>						
Reserved for Encumbrances	549,023	137,135	234,657	0	1,102,434	2,023,249
Reserved for Unclaimed Monies	127,881	0	0	0	0	127,881
Reserved for Loans Receivable	0	0	0	0	60,585	60,585
Unreserved, Undesignated (Deficit) Reported in:						
General Fund	6,498,724	0	0	0	0	6,498,724
Special Revenue Funds	0	14,148,825	3,454,562	572,204	14,478,096	32,653,687
Debt Service Funds	0	0	0	0	(141,744)	(141,744)
Capital Projects Funds	0	0	0	0	367,907	367,907
<b>Total Fund Balances</b>	<u>7,175,628</u>	<u>14,285,960</u>	<u>3,689,219</u>	<u>572,204</u>	<u>15,867,278</u>	<u>41,590,289</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$21,921,699</u>	<u>\$26,782,587</u>	<u>\$4,626,862</u>	<u>\$4,719,614</u>	<u>\$32,079,776</u>	<u>\$90,130,538</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2009*

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<b>Total Governmental Funds Balances</b>	<b>\$41,590,289</b>
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*Amounts reported for governmental activities in the statement of net assets are different because*

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	56,531,196
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Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Delinquent Property Taxes	1,035,617
Intergovernmental Revenues	10,406,784
Special Assessments	5,356,738

Total	16,799,139
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Bond issuance costs reported as an expenditure in funds are allocated as an expense over the life of the bonds on the statement of net assets.	113,134
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Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	(3,025,338)
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In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(119,373)
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	(5,399,541)
Special Assessment Bonds	(1,230,364)
OPWC Loans	(100,702)
OWDA Loans	(968,759)
Compensated Absences	(4,980,702)

Total	(12,680,068)
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<b><i>Net Assets of Governmental Activities</i></b>	<b><u><u>\$99,208,979</u></u></b>
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See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2009*

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Property Taxes	\$9,664,430	\$11,035,942	\$0	\$0	\$4,055,964	\$24,756,336
Sales Taxes	9,090,247	9,173	0	0	8,967,815	18,067,235
Property Transfer Taxes	1,339,442	0	0	0	0	1,339,442
Charges for Services	7,179,770	780,231	0	0	3,911,488	11,871,489
Licenses and Permits	44,803	0	0	0	0	44,803
Fines and Forfeitures	648,480	0	0	0	81,565	730,045
Intergovernmental	5,853,840	5,160,415	5,734,752	11,535,172	18,707,797	46,991,976
Special Assessments	0	0	0	0	739,515	739,515
Interest	1,005,551	1,951	0	0	142,456	1,149,958
Rentals	90,798	0	172,406	0	0	263,204
Donations	0	12,688	0	11,690	175,275	199,653
Other	2,095,089	28,689	19,893	128,307	364,497	2,636,475
<i>Total Revenues</i>	<u>37,012,450</u>	<u>17,029,089</u>	<u>5,927,051</u>	<u>11,675,169</u>	<u>37,146,372</u>	<u>108,790,131</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	9,254,166	0	0	0	16,539,413	25,793,579
Judicial	7,286,068	0	0	0	3,121,693	10,407,761
Public Safety	16,047,229	0	0	0	3,815,277	19,862,506
Public Works	492,533	0	0	0	7,888,410	8,380,943
Health	677,052	18,423,824	5,989,188	0	333,003	25,423,067
Human Services	3,771,655	0	0	12,109,479	4,642,227	20,523,361
Economic Development and Assistance	83,624	0	0	0	669,401	753,025
Capital Outlay	0	0	0	0	2,353,899	2,353,899
Intergovernmental	681,637	0	0	0	0	681,637
Debt Service:						
Principal Retirement	0	0	0	0	1,920,601	1,920,601
Interest and Fiscal Charges	0	0	0	0	381,136	381,136
Bond Issuance Cost	0	0	0	0	116,035	116,035
<i>Total Expenditures</i>	<u>38,293,964</u>	<u>18,423,824</u>	<u>5,989,188</u>	<u>12,109,479</u>	<u>41,781,095</u>	<u>116,597,550</u>
<i>Excess of Revenues</i>						
<i>Under Expenditures</i>	<u>(1,281,514)</u>	<u>(1,394,735)</u>	<u>(62,137)</u>	<u>(434,310)</u>	<u>(4,634,723)</u>	<u>(7,807,419)</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	302,252	0	0	0	975	303,227
General Obligation Bonds Issued	0	0	0	0	4,865,000	4,865,000
Premium on General Obligation Bonds	0	0	0	0	53,505	53,505
Payment to Refunded Bond Escrow Agent	0	0	0	0	(3,702,470)	(3,702,470)
Transfers In	0	0	121,740	452,600	393,833	968,173
Transfers Out	(968,173)	0	0	0	0	(968,173)
<i>Total Other Financing Sources (Uses)</i>	<u>(665,921)</u>	<u>0</u>	<u>121,740</u>	<u>452,600</u>	<u>1,610,843</u>	<u>1,519,262</u>
<i>Net Change in Fund Balances</i>	<u>(1,947,435)</u>	<u>(1,394,735)</u>	<u>59,603</u>	<u>18,290</u>	<u>(3,023,880)</u>	<u>(6,288,157)</u>
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>9,123,063</u>	<u>15,680,695</u>	<u>3,629,616</u>	<u>553,914</u>	<u>18,891,158</u>	<u>47,878,446</u>
<i>Fund Balances End of Year</i>	<u>\$7,175,628</u>	<u>\$14,285,960</u>	<u>\$3,689,219</u>	<u>\$572,204</u>	<u>\$15,867,278</u>	<u>\$41,590,289</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**

*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2009*

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**Net Change in Fund Balances - Total Governmental Funds** (\$6,288,157)

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

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

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

Capital Assets Additions	2,525,563	
Current Year Depreciation	<u>(3,852,321)</u>	
Total		(1,326,758)

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (502,341)

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

Delinquent Property Taxes	590,407	
Intergovernmental Revenues	4,401,233	
Special Assessments	<u>2,703,356</u>	
Total		7,694,996

Other financing sources (uses) in the governmental funds that increase long-term liabilities in the statement of net assets.

General Obligation Bonds Issued	(4,865,000)	
Premium on General Obligation Bonds	<u>(53,505)</u>	
Total		(4,918,505)

Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 5,623,071

In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued. 116,035

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

Accrued Interest	(51,676)	
Bond Discount	(3,133)	
Amortization of Bond Premium	1,338	
Amortization of Loss on Refunding	(812)	
Amortization of Bond Issuance Costs	<u>(2,901)</u>	
Total		(57,184)

Compensated Absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds. (253,064)

The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. (2,828,405)

*Change in Net Assets of Governmental Activities* (\$2,740,312)

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$10,797,543	\$10,858,051	\$9,666,182	(\$1,191,869)
Sales Taxes	9,409,499	9,462,228	9,080,359	(381,869)
Property Transfer Taxes	1,387,993	1,395,771	1,339,442	(56,329)
Charges for Services	6,955,706	6,994,685	7,160,968	166,283
Licenses and Permits	8,668	8,717	8,365	(352)
Fines and Forfeitures	675,326	679,110	651,703	(27,407)
Intergovernmental	5,048,584	5,076,876	6,418,807	1,341,931
Interest	1,829,091	1,839,341	1,765,110	(74,231)
Rentals	94,089	94,616	90,798	(3,818)
Other	3,721,460	3,742,314	2,095,089	(1,647,225)
<i>Total Revenues</i>	39,927,959	40,151,709	38,276,823	(1,874,886)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	8,802,144	9,019,846	8,295,586	724,260
Judicial	6,413,782	6,566,899	6,157,649	409,250
Public Safety	13,535,884	13,553,215	13,003,327	549,888
Public Works	392,119	375,710	375,706	4
Health	706,630	701,193	701,135	58
Human Services	3,642,474	3,769,280	3,457,338	311,942
Economic Development and Assistance	87,277	83,625	83,624	1
Employee Fringe Benefits	7,713,408	7,582,996	7,247,129	335,867
Intergovernmental	711,416	683,325	682,575	750
<i>Total Expenditures</i>	42,005,134	42,336,089	40,004,069	2,332,020
<i>Excess of Revenues</i>				
<i>  Under Expenditures</i>	(2,077,175)	(2,184,380)	(1,727,246)	457,134
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	302,252	302,252
Transfers Out	(866,201)	(968,173)	(968,173)	0
<i>Total Other Financing Sources (Uses)</i>	(866,201)	(968,173)	(665,921)	302,252
<i>Net Change in Fund Balance</i>	(2,943,376)	(3,152,553)	(2,393,167)	759,386
<i>Fund Balance Beginning of Year</i>	5,647,301	5,647,301	5,647,301	0
Prior Year Encumbrances Appropriated	1,220,003	1,220,003	1,220,003	0
<i>Fund Balance End of Year</i>	\$3,923,928	\$3,714,751	\$4,474,137	\$759,386

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Achievement Center Fund  
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$11,685,301	\$11,843,818	\$11,035,942	(\$807,876)
Sales Tax	9,438	9,566	9,173	(393)
Charges for Services	816,315	827,389	793,371	(34,018)
Intergovernmental	5,020,918	5,089,028	6,245,247	1,156,219
Interest	2,007	2,035	1,951	(84)
Donations	13,055	13,232	12,688	(544)
Other	20,420	20,696	28,689	7,993
<i>Total Revenues</i>	17,567,454	17,805,764	18,127,061	321,297
<b>Expenditures</b>				
Current:				
Health	16,395,805	16,407,036	15,256,987	1,150,049
Employee Fringe Benefits	3,780,991	3,780,991	3,452,265	328,726
<i>Total Expenditures</i>	20,176,796	20,188,027	18,709,252	1,478,775
<i>Net Change in Fund Balance</i>	(2,609,342)	(2,382,263)	(582,191)	1,800,072
<i>Fund Balance Beginning of Year</i>	11,657,482	11,657,482	11,657,482	0
Prior Year Encumbrances Appropriated	603,118	603,118	603,118	0
<i>Fund Balance End of Year</i>	\$9,651,258	\$9,878,337	\$11,678,409	\$1,800,072

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*ADAMH Board Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$7,297,079	\$7,016,482	\$5,860,920	(\$1,155,562)
Rentals	218,973	226,457	172,406	(54,051)
Other	25,266	26,130	19,893	(6,237)
<i>Total Revenues</i>	<u>7,541,318</u>	<u>7,269,069</u>	<u>6,053,219</u>	<u>(1,215,850)</u>
<b>Expenditures</b>				
Current:				
Health	8,283,557	8,597,293	7,201,192	1,396,101
Employee Fringe Benefits	131,030	131,040	110,632	20,408
<i>Total Expenditures</i>	<u>8,414,587</u>	<u>8,728,333</u>	<u>7,311,824</u>	<u>1,416,509</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(873,269)	(1,459,264)	(1,258,605)	200,659
<b>Other Financing Sources</b>				
Transfers In	0	0	121,740	121,740
<i>Net Change in Fund Balance</i>	(873,269)	(1,459,264)	(1,136,865)	322,399
<i>Fund Balance Beginning of Year</i>	3,387,676	3,387,676	3,387,676	0
Prior Year Encumbrances Appropriated	1,023,269	1,023,269	1,023,269	0
<i>Fund Balance End of Year</i>	<u>\$3,537,676</u>	<u>\$2,951,681</u>	<u>\$3,274,080</u>	<u>\$322,399</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$11,746,907	\$11,989,475	\$11,470,737	(\$518,738)
Donations	14,138	14,527	11,690	(2,837)
Other	155,179	159,445	128,307	(31,138)
<i>Total Revenues</i>	<u>11,916,224</u>	<u>12,163,447</u>	<u>11,610,734</u>	<u>(552,713)</u>
<b>Expenditures</b>				
Current:				
Human Services	13,664,925	13,771,229	11,177,603	2,593,626
Employee Fringe Benefits	1,372,965	1,270,248	1,118,475	151,773
<i>Total Expenditures</i>	<u>15,037,890</u>	<u>15,041,477</u>	<u>12,296,078</u>	<u>2,745,399</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,121,666)</u>	<u>(2,878,030)</u>	<u>(685,344)</u>	<u>2,192,686</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,275,305	2,275,305	452,600	(1,822,705)
Transfers Out	0	(150,000)	0	150,000
<i>Total Other Financing Sources (Uses)</i>	<u>2,275,305</u>	<u>2,125,305</u>	<u>452,600</u>	<u>(1,672,705)</u>
<i>Net Change in Fund Balance</i>	(846,361)	(752,725)	(232,744)	519,981
<i>Fund Balance Beginning of Year</i>	1,090,273	1,090,273	1,090,273	0
Prior Year Encumbrances Appropriated	536,410	536,410	536,410	0
<i>Fund Balance End of Year</i>	<u>\$780,322</u>	<u>\$873,958</u>	<u>\$1,393,939</u>	<u>\$519,981</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2009*

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
<b>Assets</b>					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$12,319,743	\$1,923,986	\$923,276	\$15,167,005	\$277,279
Cash and Cash Equivalents:					
In Segregated Accounts	8,904	8,904	0	17,808	0
With Fiscal Agents	661	400	0	1,061	0
Materials and Supplies Inventory	615,479	146,557	0	762,036	0
Accounts Receivable	2,109,056	1,003,541	618,802	3,731,399	0
Intergovernmental Receivable	0	0	25,000	25,000	0
<i>Total Current Assets</i>	<u>15,053,843</u>	<u>3,083,388</u>	<u>1,567,078</u>	<u>19,704,309</u>	<u>277,279</u>
<i>Noncurrent Assets</i>					
Non-Depreciable Capital Assets	796,550	2,578,787	540,000	3,915,337	0
Depreciable Capital Assets, Net	149,588,356	105,539,067	8,661,665	263,789,088	0
<i>Total Noncurrent Assets</i>	<u>150,384,906</u>	<u>108,117,854</u>	<u>9,201,665</u>	<u>267,704,425</u>	<u>0</u>
<i>Total Assets</i>	<u>165,438,749</u>	<u>111,201,242</u>	<u>10,768,743</u>	<u>287,408,734</u>	<u>277,279</u>
<b>Liabilities</b>					
<i>Current Liabilities</i>					
Accounts Payable	404,153	171,310	38,864	614,327	7,585
Contracts Payable	85,112	86,873	190,598	362,583	0
Accrued Wages and Benefits	221,190	35,842	6,583	263,615	0
Retainage Payable	8,904	8,904	0	17,808	0
Interfund Payable	0	0	0	0	188,965
Matured Interest Payable	661	400	0	1,061	0
Matured Compensated Absences Payable	29,091	0	0	29,091	0
Accrued Interest Payable	769,051	1,100,065	101,694	1,970,810	0
Intergovernmental Payable	91,149	14,365	43,355	148,869	365
Compensated Absences Payable	208,806	22,590	0	231,396	0
OWDA Loans Payable	3,354,187	2,496,622	716,843	6,567,652	0
OPWC Loans Payable	0	16,794	0	16,794	0
General Obligation Bonds Payable	0	59,709	0	59,709	0
Claims Payable	0	0	0	0	3,105,702
<i>Total Current Liabilities</i>	<u>5,172,304</u>	<u>4,013,474</u>	<u>1,097,937</u>	<u>10,283,715</u>	<u>3,302,617</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	557,268	122,561	11,207	691,036	0
OWDA Loans Payable	40,018,422	47,391,396	2,851,373	90,261,191	0
OPWC Loans Payable	0	176,341	0	176,341	0
General Obligation Bonds Payable	0	119,920	0	119,920	0
<i>Total Long-Term Liabilities</i>	<u>40,575,690</u>	<u>47,810,218</u>	<u>2,862,580</u>	<u>91,248,488</u>	<u>0</u>
<i>Total Liabilities</i>	<u>45,747,994</u>	<u>51,823,692</u>	<u>3,960,517</u>	<u>101,532,203</u>	<u>3,302,617</u>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	107,012,297	57,857,072	5,633,449	170,502,818	0
Unrestricted (Deficit)	12,678,458	1,520,478	1,174,777	15,373,713	(3,025,338)
<i>Total Net Assets (Deficit)</i>	<u>\$119,690,755</u>	<u>\$59,377,550</u>	<u>\$6,808,226</u>	<u>\$185,876,531</u>	<u>(\$3,025,338)</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenses  
and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2009*

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
<b>Operating Revenues</b>					
Charges for Services	\$12,197,219	\$5,657,196	\$7,007,581	\$24,861,996	\$9,350,609
Special Assessments	12,846	0	0	12,846	0
Other	417,689	750,139	44,731	1,212,559	3,448
<i>Total Operating Revenues</i>	<u>12,627,754</u>	<u>6,407,335</u>	<u>7,052,312</u>	<u>26,087,401</u>	<u>9,354,057</u>
<b>Operating Expenses</b>					
Personal Services	6,615,030	1,156,440	213,554	7,985,024	159,552
Materials and Supplies	1,461,392	1,170,100	0	2,631,492	2,880
Contractual Services	4,069,867	2,274,547	6,438,502	12,782,916	555,364
Claims	0	0	0	0	10,436,829
Other Operating Expenses	190,743	230,506	160,148	581,397	1,027,837
Depreciation	4,660,706	2,569,843	341,478	7,572,027	0
<i>Total Operating Expenses</i>	<u>16,997,738</u>	<u>7,401,436</u>	<u>7,153,682</u>	<u>31,552,856</u>	<u>12,182,462</u>
<i>Operating Loss</i>	<u>(4,369,984)</u>	<u>(994,101)</u>	<u>(101,370)</u>	<u>(5,465,455)</u>	<u>(2,828,405)</u>
<b>Non Operating Revenues (Expenses)</b>					
Interest	0	639,791	664,097	1,303,888	0
State Subsidies	0	0	50,000	50,000	0
Interest and Fiscal Charges	(1,542,034)	(2,264,493)	(213,180)	(4,019,707)	0
<i>Total Non Operating Revenues (Expenses)</i>	<u>(1,542,034)</u>	<u>(1,624,702)</u>	<u>500,917</u>	<u>(2,665,819)</u>	<u>0</u>
<i>Income (Loss) Before Contributions</i>	<u>(5,912,018)</u>	<u>(2,618,803)</u>	<u>399,547</u>	<u>(8,131,274)</u>	<u>(2,828,405)</u>
Capital Contributions	4,773,715	3,008,675	0	7,782,390	0
<i>Change in Net Assets</i>	<u>(1,138,303)</u>	<u>389,872</u>	<u>399,547</u>	<u>(348,884)</u>	<u>(2,828,405)</u>
<i>Net Assets (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>120,829,058</u>	<u>58,987,678</u>	<u>6,408,679</u>	<u>186,225,415</u>	<u>(196,933)</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$119,690,755</u></u>	<u><u>\$59,377,550</u></u>	<u><u>\$6,808,226</u></u>	<u><u>\$185,876,531</u></u>	<u><u>(\$3,025,338)</u></u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2009

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows from Operating Activities</b>					
Cash Received from Customers	\$12,031,547	\$5,572,121	\$6,971,044	\$24,574,712	\$0
Cash Received from Interfund Services Provided	0	0	0	0	9,539,865
Other Cash Receipts	417,689	750,139	44,731	1,212,559	3,448
Cash Payments to Suppliers for Goods and Services	(5,449,058)	(3,497,696)	(6,728,389)	(15,675,143)	(556,822)
Cash Paid to Employees	(6,848,206)	(1,210,045)	(233,370)	(8,291,621)	(159,552)
Cash Paid for Claims	0	0	0	0	(9,550,120)
Other Operating Cash Payments	(190,743)	(230,506)	(160,148)	(581,397)	(1,027,837)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(38,771)</u>	<u>1,384,013</u>	<u>(106,132)</u>	<u>1,239,110</u>	<u>(1,751,018)</u>
<b>Cash Flows from Noncapital Financing Activities</b>					
Receipts from State Subsidies	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Payments for Capital Acquisition	(5,219)	(765,170)	(99,725)	(870,114)	0
Proceeds from OWDA	281,950	1,847,070	0	2,129,020	0
Principal Paid on General Obligation Bonds	0	(59,712)	0	(59,712)	0
Interest Paid on General Obligation Bonds	0	(14,913)	0	(14,913)	0
Principal Paid on OWDA Loans	(3,331,230)	(2,519,562)	(677,665)	(6,528,457)	0
Interest Paid on OWDA Loans	(1,584,932)	(2,214,398)	(232,494)	(4,031,824)	0
Principal Paid on OPWC Loans	0	(16,794)	0	(16,794)	0
Receipts from Tap-in Fees	<u>3,600,815</u>	<u>718,178</u>	<u>0</u>	<u>4,318,993</u>	<u>0</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,038,616)</u>	<u>(3,025,301)</u>	<u>(1,009,884)</u>	<u>(5,073,801)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>					
Interest on Investments	<u>0</u>	<u>639,791</u>	<u>664,097</u>	<u>1,303,888</u>	<u>0</u>
Decrease in Cash and Cash Equivalents	(1,077,387)	(1,001,497)	(426,919)	(2,505,803)	(1,751,018)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>13,406,695</u>	<u>2,934,787</u>	<u>1,350,195</u>	<u>17,691,677</u>	<u>2,028,297</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$12,329,308</u>	<u>\$1,933,290</u>	<u>\$923,276</u>	<u>\$15,185,874</u>	<u>\$277,279</u>

(continued)

**Medina County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2009

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities</b>					
Operating Loss	(\$4,369,984)	(\$994,101)	(\$101,370)	(\$5,465,455)	(\$2,828,405)
<i>Adjustments:</i>					
Depreciation	4,660,706	2,569,843	341,478	7,572,027	0
(Increase) Decrease in Assets:					
Accounts Receivable	(178,238)	(90,995)	(36,457)	(305,690)	0
Interfund Receivable	31,633	0	0	31,633	0
Materials and Supplies Inventory	180,987	(20,855)	0	160,132	0
Increase (Decrease) in Liabilities:					
Accounts Payable	(392,667)	(97,323)	(297,972)	(787,962)	1,422
Contracts Payable	10,338	24,135	(33,354)	1,119	0
Retainage Payable	(33,529)	8,904	0	(24,625)	0
Matured Compensated Absences	(2,774)	0	0	(2,774)	0
Matured Interest Payable	661	(4)	0	657	0
Compensated Absences Payable	28,735	(7,678)	11,207	32,264	0
Accrued Wages	24,724	(3,396)	75	21,403	0
Intergovernmental Payable	637	(4,352)	10,261	6,546	291
Claims Payable	0	0	0	0	886,709
Interfund Payable	0	(165)	0	(165)	188,965
<i>Total Adjustments</i>	4,331,213	2,378,114	(4,762)	6,704,565	1,077,387
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$38,771)	\$1,384,013	(\$106,132)	\$1,239,110	(\$1,751,018)

**Noncash Activities:**

The Medina County Sewer District received donated capital assets from developers in the amount of \$1,172,900 and the Medina County Water District received donated capital assets from developers in the amount of \$2,290,497. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2009*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$22,061,593
Cash and Cash Equivalents in Segregated Accounts	2,735,935
Cash and Cash Equivalents with Fiscal Agents	175
Receivables:	
Property Taxes Receivable	216,750,479
Accrued Interest Receivable	11,937
Special Assessments Receivable	10,940,211
Intergovernmental Receivable	<u>8,173,762</u>
<i>Total Assets</i>	<u><u>\$260,674,092</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$7,179,323
Deposits Held and Due to Others	20,406
Payroll Withholdings	486,176
Undistributed Assets	<u>252,988,187</u>
<i>Total Liabilities</i>	<u><u>\$260,674,092</u></u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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**Note 1 - Reporting Entity**

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

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

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

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

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Risk Sharing Pool, Related Organizations or Insurance Purchasing Pools. These organizations are presented in Notes 19, 21, 22, and 23 to the basic financial statements. These organizations are:

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

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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

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

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

***Basis of Presentation***

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

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

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

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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***Fund Accounting***

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

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

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

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

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

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

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

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

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

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

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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

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

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

***Measurement Focus***

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

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

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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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 and the statements presented for the proprietary funds and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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***Budgetary Data***

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

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

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

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

***Cash and Investments***

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

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

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

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

During 2009, investments were limited to federal home loan banks notes, federal farm credit bank notes and STAROhio.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2009.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2009 amounted to \$1,005,551 which includes \$840,526 assigned from other County funds.

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

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of the purchase and reflecting the expenditure/expense in the year in which services are consumed.

***Restricted Assets***

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

***Inventory***

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

***Capital Assets***

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

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

**Medina County, Ohio**  
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listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

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

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

***Interfund Balances***

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

***Compensated Absences***

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

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

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

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

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*Notes to the Basic Financial Statements*  
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***Accrued Liabilities and Long-Term Obligations***

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

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

***Net Assets***

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

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

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

***Fund Balance Reserves***

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

***Operating Revenues and Expenses***

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

***Interfund Activity***

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

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

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

***Bond Issuance Costs***

Bond issuance costs for underwriting fees and bond insurance for the general obligation bonds are being amortized using the straight-line method over the life of the bonds on the government-wide statements. The straight-line method of amortization is not materially different from the effective-interest method. On the governmental financial statements, issuance costs are reported as an expenditure in the fiscal year in which the bonds are issued. Bond issuance costs are generally paid from bond proceeds.

As permitted by State Statute, the County paid bond issuance costs from the bond proceeds and therefore does not consider that portion of the debt to be capital-related debt. That portion of the debt was offset against the unamortized bond issuance costs which were included in the determination of unrestricted net assets. Reporting both within the same element of net assets prevents one classification from being overstated while another is understated by the same amount.

***Extraordinary and Special Items***

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

***Estimates***

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

**Note 3 – Change in Accounting Principles and Restatement of Prior Year Fund Balance/Net Assets**

***Change in Accounting Principles***

For fiscal year 2009, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 52, “Land and Other Real Estate Held as Investments by Endowments”, Statement No. 53, “Accounting and Financial Reporting for Derivative Instruments”, Statement No. 55, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments”, Statement No. 56, “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards”, Statement No. 57, “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans”, and Statement No. 58, “Accounting and Financial Reporting for Chapter 9 Bankruptcies”.

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GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are also required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in their economic resources measurement focus financial statements. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' and auditing literature into the GASB's accounting and financial reporting literature for state and local governments. The statement's guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the County's financial statements.

***Restatement of Prior Year Fund Balance/Net Assets***

During 2009, it was determined that the fund classification of the school sales tax fund should be special revenue rather than agency and that the related sales tax receivable and intergovernmental payable were understated in 2008. This had the following effect on the fund balance:

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	General Fund	Achievement Center Fund	ADAMH Board Fund	Public Assistance Fund	Other Governmental Funds	Total Governmental Funds
Fund Balance December 31, 2008	\$9,123,063	\$15,680,695	\$3,629,616	\$553,914	\$17,451,272	\$46,438,560
<b>Restatement:</b>						
Change in Fund Structure	0	0	0	0	2,429,755	2,429,755
Sales Tax Receivable	0	0	0	0	1,436,457	1,436,457
Intergovernmental Payable	0	0	0	0	(2,426,326)	(2,426,326)
Restated Fund Balance January 1, 2009	<u>\$9,123,063</u>	<u>\$15,680,695</u>	<u>\$3,629,616</u>	<u>\$553,914</u>	<u>\$18,891,158</u>	<u>\$47,878,446</u>

During 2009, it was also determined that the County began to administer its own workers' compensation program. This change established that the fund classification of the workers' compensation fund should be internal service rather than agency and the related cash balance was understated in 2008. These restatements increased the governmental activities net assets in the amount of \$1,915,724, from \$100,033,567 to \$101,949,291 and the internal service funds net assets from (\$672,771) to (\$196,933).

**Note 4 - Compliance and Accountability**

***Legal Compliance***

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

**Special Revenue Funds**

Community Development Block Grant	\$48,829
Ohio Criminal Justice Service	7,223
Office of Older Adults	35,279
Safe Communities	3,267
Title VI-D	23,667
Transportation Program	51,353
Victim Assistance	1,737
Workforce Development	100,308

**Debt Service Fund**

Special Assessment Bond Retirement	38,797
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**Proprietary Fund**

Internal Service - Self Insurance	189,330
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These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2010.

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

***Fund Deficits***

The following funds had a deficit fund balance or deficit net assets as of December 31, 2009:

<i>Special Revenue Funds</i>	
Community Development Block Grant	\$229,831
Ohio Criminal Justice Service	13,103
Safe Communities	3,267
Title VI-D	10,629
Transportation Program	83,071
Victim Assistance	3,707
Workforce Development	190,782
<i>Debt Service Fund</i>	
Special Assessment Bond Retirement	465,942
<i>Capital Projects Fund</i>	
County Capital Improvements	168,141
<i>Proprietary Fund</i>	
Self Insurance - Self Insurance	3,295,514

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

**Note 5 - Budgetary Basis of Accounting**

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

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

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

	Net Change in Fund Balance			
	General	Achievement Center	ADAMH Board	Public Assistance
GAAP Basis	(\$1,947,435)	(\$1,394,735)	\$59,603	\$18,290
Net Adjustment for Revenue Accruals	885,001	1,097,972	126,168	(64,435)
Fair Value Investments - Beginning of Year	394,265	0	0	0
Fair Value Investments - End of Year	(14,893)	0	0	0
Net Adjustment for Expenditure Accruals	(342,839)	153,799	(500,812)	294,648
Encumbrances	(1,367,266)	(439,227)	(821,824)	(481,247)
Budget Basis	<u>(\$2,393,167)</u>	<u>(\$582,191)</u>	<u>(\$1,136,865)</u>	<u>(\$232,744)</u>

**Note 6 - Deposits and Investments**

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

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

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

1. United States Treasury Bills, Bonds, Notes, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to payment of principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;

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

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

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**Deposits**

At December 31, 2009, the County's Achievement Center Special Revenue Fund had a cash balance of \$1,889,012 with NEON, a jointly governed organization (See Note 21). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

**Investments**

Investments are reported at fair value. As of December 31, 2009, the County had the following investments:

	Fair Value	Maturity
Federal Home Loan Bank Notes	\$2,000,000	December 28, 2012
Federal Farm Credit Bank Notes	1,984,307	June 6, 2011
STAROhio	105	61.2 Days - Average
Total	\$3,984,412	

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

**Custodial Credit Risk** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Home Loan Bank Notes and the Federal Farm Credit Bank Notes are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agent. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

**Credit Risk** The Federal Home Loan Bank Notes and the Federal Farm Credit Bank Notes carry a rating of AAA by Standard & Poor's. STAROhio carries a rating of AAAM by Standard & Poor's. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that addresses credit risk.

**Concentration of Credit Risk** The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2009:

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Investment	Percentage of Investments
Federal National Mortgage Association Notes	50.20 %
Federal Home Loan Mortgage Corporation Notes	49.80

**Note 7 - Property Taxes**

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2009 for real and public utility property taxes represents collections of the 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) is for 2009 taxes.

2009 real property taxes are levied after October 1, 2009 on the assessed value as of January 1, 2009, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

Real property taxes are payable annually or semi-annually. If paid annually, the 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. 2009 public utility property taxes which became a lien on December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

Tangible personal property tax revenue received during 2009 (other than public utility property tax) represents the collection of 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2009, was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$3,928,678,920
Other Real Estate	706,077,670
Tangible Personal Property	
Public Utility	89,068,810
General	3,660,110
Total Valuation	\$4,727,485,510

**Medina County, Ohio**  
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The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes and public utility taxes which are measurable as of December 31, 2009 and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

**Note 8 - Sales and Use Tax**

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

Proceeds of the sales tax are credited to the general fund. Proceeds of the school sales tax are credited to the school sales tax special revenue fund. A receivable is recognized at year end for amounts that will be received from sales which occurred during 2009.

**Note 9 – Receivables**

Receivables at December 31, 2009, consisted of property taxes, sales taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year amount to \$1,761,390 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$351,721.

Loans expected to be collected in more than one year amount to \$85,125 in the revolving loan special revenue fund.

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A summary of the principal items of intergovernmental receivables follows:

<b>Governmental Activities</b>	
Local Government	\$3,674,403
Motor Vehicle License Registration	2,022,325
Achievement Center Receivable	1,106,474
Gasoline Tax	1,317,190
Permissive Tax	805,924
Achievement Center Grants and Subsidies	805,807
Civil Division	624,085
ADAMH Grants and Subsidies	520,069
Cents Per Gallon	418,663
Other	1,161,589
Workforce Development Grants and Subsidies	294,870
Ohio Criminal Juvenile Detention Grants and Subsidies	272,040
Drug Enforcement Grants and Subsidies	153,751
Transportation Program Grants and Subsidies	138,067
Municipal Fine Distribution	105,148
Office for Older Adults Grants and Subsidies	72,160
CDBG Grants and Subsidies	64,029
Inmate Housing	14,500
Revolving Loan	10,921
Ohio Criminal Justice Services Grants and Subsidies	7,219
Victim Assistance Grants and Subsidies	4,088
Safe Communities Grants and Subsidies	3,270
<i>Total Governmental Activities</i>	<i>\$13,596,592</i>
<b>Business-Type Activities</b>	
Solid Waste Management	\$25,000

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

**Note 10 - Federal Food Stamp Program**

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Medina County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2009 due to the installation of an automated system.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2009

**Note 11 - Capital Assets**

Capital asset activity for the year ended December 31, 2009, was as follows:

	Balance 01/01/09	Additions	Deletions	Balance 12/31/09
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$3,207,255	\$0	(\$170,600)	\$3,036,655
Construction in Progress	92,587	0	(92,587)	0
Total Capital Assets not being depreciated	3,299,842	0	(263,187)	3,036,655
Capital Assets being depreciated:				
Buildings	47,165,359	0	(197,928)	46,967,431
Improvements Other Than Buildings	2,470,689	698,860	(300,000)	2,869,549
Equipment	13,047,689	893,349	(647,757)	13,293,281
Infrastructure:				
Bridges	13,536,348	792,849	(137,000)	14,192,197
Roads	35,328,183	0	0	35,328,183
Culverts	2,619,529	233,092	0	2,852,621
Signals	315,370	0	0	315,370
Total Capital Assets being depreciated	114,483,167	2,618,150	(1,282,685)	115,818,632
Accumulated Depreciation:				
Buildings	(14,858,858)	(1,050,880)	102,819	(15,806,919)
Improvements Other Than Buildings	(793,561)	(73,887)	239,802	(627,646)
Equipment	(9,932,446)	(983,867)	608,323	(10,307,990)
Infrastructure:				
Bridges	(3,605,219)	(267,985)	0	(3,873,204)
Roads	(29,553,636)	(1,419,633)	0	(30,973,269)
Culverts	(400,476)	(52,386)	0	(452,862)
Signals	(278,518)	(3,683)	0	(282,201)
Total Accumulated Depreciation	(59,422,714)	(3,852,321) *	950,944	(62,324,091)
Capital Assets being depreciated, net	55,060,453	(1,234,171)	(331,741)	53,494,541
Governmental Activities Capital Assets, Net	\$58,360,295	(\$1,234,171)	(\$594,928)	\$56,531,196

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2009

\* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$727,824
Judicial	32,144
Public Safety	225,781
Public Works	2,126,589
Health	450,718
Human Services	<u>289,265</u>
Total	<u><u>\$3,852,321</u></u>

	Balance 01/01/09	Additions	Deletions	Balance 12/31/09
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	<u>7,363,473</u>	<u>2,913,617</u>	<u>(7,363,473)</u>	<u>2,913,617</u>
Total Capital Assets not being depreciated	<u>8,365,193</u>	<u>2,913,617</u>	<u>(7,363,473)</u>	<u>3,915,337</u>
Capital Assets being depreciated:				
Buildings	17,518,936	0	0	17,518,936
Improvements Other Than Buildings	108,277,114	22,306	0	108,299,420
Equipment	5,457,644	82,638	0	5,540,282
Infrastructure:				
Water Lines	106,016,918	5,373,764	0	111,390,682
Sewer Lines	<u>127,627,229</u>	<u>3,304,659</u>	<u>0</u>	<u>130,931,888</u>
Total Capital Assets being depreciated	<u>364,897,841</u>	<u>8,783,367</u>	<u>0</u>	<u>373,681,208</u>
Accumulated Depreciation:				
Buildings	(6,544,175)	(338,751)	0	(6,882,926)
Improvements Other Than Buildings	(67,485,702)	(2,131,724)	0	(69,617,426)
Equipment	(4,541,332)	(276,825)	0	(4,818,157)
Infrastructure:				
Water Lines	(7,684,219)	(2,196,771)	0	(9,880,990)
Sewer Lines	<u>(16,064,665)</u>	<u>(2,627,956)</u>	<u>0</u>	<u>(18,692,621)</u>
Total Accumulated Depreciation	<u>(102,320,093)</u>	<u>(7,572,027)</u>	<u>0</u>	<u>(109,892,120)</u>
Capital Assets being depreciated, net	<u>262,577,748</u>	<u>1,211,340</u>	<u>0</u>	<u>263,789,088</u>
Business-Type Activities Capital Assets, Net	<u><u>\$270,942,941</u></u>	<u><u>\$4,124,957</u></u>	<u><u>(\$7,363,473)</u></u>	<u><u>\$267,704,425</u></u>

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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**Note 12 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 10.1 percent.

The County's 2009 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For the period January 1 through March 31, a portion of the County's contribution equal to 7.0 percent of covered payroll was allocated to fund the post-employment health care plan; for the period April 1 through December 31, 2009 this amount was decreased to 5.5 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14.0 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008, and 2007 were \$4,379,270, \$3,850,482, and \$4,459,785, respectively; 96.99 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the Member-Directed Plan for 2009 were \$164,472 made by the County and \$117,481 made by plan members.

***State Teachers Retirement System***

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the combined plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy - For the year ended December 31, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2008, the portion used to fund pension obligation was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2009, 2008, and 2007 were \$159,150, \$153,853, and \$151,981, respectively; 68.71 percent has been contributed for 2009 and 100 percent for 2008 and 2007. There were no contributions to member-directed plans in 2009.

### **Note 13 – Postemployment Benefits**

#### ***Ohio Public Employees Retirement System***

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.63 percent. Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The amount of employer contributions which were allocated to fund post-employment health care was 7.0 percent from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009.

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

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$3,050,658, \$3,693,974, and \$2,836,638, respectively; 97.22 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

### ***State Teachers Retirement System***

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

**Medina County, Ohio**  
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Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County’s contributions for health care for the years ended December 31, 2009, 2008, and 2007 were \$12,242, \$11,835, and \$11,691 respectively; 68.71 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

**Note 14 - Risk Management**

***Property and Liability***

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2009, the County contracted with County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 22), for liability, property and crime insurance. Medical/professional liability for the County Home, the County Jail and the Juvenile Detention Center is covered by CORSA. Coverage provided by CORSA is as follows:

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

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

***Workers' Compensation***

On December 1, 2008, the County was approved for self-insured status by the Bureau of Workers' Compensation and began to administer its own workers' compensation program (the program). The County has established a workers' compensation internal service fund to account for assets set aside for claim settlements and related liabilities associated with the program. Liabilities of the fund are reported when an employee injury has occurred, it is probable that a claim will be filed under the program, and the amount of the claim can be reasonably estimated. The County utilizes the services of Sedgwick Claims

**Medina County, Ohio**  
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Management Services, the third party administrator, to review, process, and pay employee claims. The County also maintains excess insurance coverage which would pay the portion of claims that exceed \$175,000 per occurrence for all employees.

The claims liability of \$7,103 reported in the fund at December 31, 2009, is based on the requirements of GASB statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims liability amount for 2009 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2009	\$0	\$85,495	\$78,392	\$7,103

***Insurance Benefits***

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. During 2009, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$206 to \$318 for single coverage, from \$428 to \$668 for single plus one coverage, and from \$726 to \$1,113 for family coverage. Employee contributions ranged from \$10 to \$32 for single coverage, from \$21 to \$67 for single plus one coverage, and from \$36 to \$111 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$7,890,791.

The liability for unpaid claims costs of \$3,098,599 reported in the fund at December 31, 2009, was estimated by the third party administrator and is based on the requirements of GASB No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability amount in 2008 and 2009 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2008	\$2,970,129	\$8,108,519	\$8,859,655	\$2,218,993
2009	2,218,993	10,351,334	9,471,728	3,098,599

**Note 15 - Compensated Absences**

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

**Medina County, Ohio**  
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**Note 16 - Long-Term Obligations**

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

	Original Issue Date	Interest Rate		Original Issue Amount	Date of Maturity
<b>Business-Type Activities:</b>					
<b>General Obligation Bonds</b>					
<i>Medina County Water District:</i>					
S.D. Improvements, Series 1990	1990	7.40	%	\$375,000	2010
S.D. Improvements, Pearl/Norwalk	1995	5.94		789,522	2013
<b>OWDA Loans</b>					
<i>Medina County Water District:</i>					
Chippewa Ext. and S-1	1988	7.65		813,025	2013
East Smith	1989	7.73		206,446	2009
Forest Drive	1989	8.40		67,178	2009
Route 162 Water Tower/Avon Lake	1996	5.85		2,731,477	2021
Route 162 Waterline	1996	6.58		621,460	2016
River Styx	1996	6.64		156,174	2016
Station, River, Grafton Roads	1996	5.90		1,973,583	2016
Ryan, Avon, Marks Roads	1997	7.38		997,293	2017
Stieger and Crocker Roads	1997	7.38		1,091,106	2017
Lafayette Waterline Loop	1998	6.49		1,077,303	2018
Water System Expansion	1999	6.32		1,216,567	2018
Water Distribution System	2000	5.73		2,129,497	2020
Northwest Storage	2001	4.38		3,960,550	2021
Metzger, Muntz and Sleepy Hollow	2001	5.56		942,260	2021
Lester Wolff	2002	6.41		1,167,264	2022
Granger Tanks	2004	3.90		1,104,529	2022
Remsen, Huffman, Hamlin Roads	2003	4.65		738,112	2023
Spieth	2003	4.87		6,709,453	2023
Spieth Pump Station	2003	4.65		2,791,274	2023
Water System Expansion	2005	4.64		2,470,430	2024
Water System Expansion	2004	4.65		4,167,015	2024
Waterline Extensions	2005	4.40		2,984,260	2025
Foskett/Station/Beck Roads Waterline	2005	4.40		1,241,324	2025
State Route 18 Waterline Relocation	2005	3.85		887,903	2025
Waterline Extensions	2005	4.51		1,833,045	2025
State Route 57 and 162 Waterline Relocation	2005	3.98		362,405	2010
Water Meters and Meter Shop	2006	4.56		985,580	2026
Hinckley Township Storage and Water Tank	2005	4.00		3,430,218	2027
Granger and Medina Townships Waterline	2005	4.00		3,094,325	2027
Hinckley Township Waterline and Ledge Road Pump	2005	3.75		3,152,293	2027
Chatham Township Waterlines	2005	3.79		3,707,616	2027
Plum Creek Waterline	2006	4.00		849,043	2028
Hinckley Waterline Phase 3	2006	3.82		4,637,476	2028
Westfield Center Water System Purchase	2007	3.62		834,993	2028
Westfield Center Water Plant Improvements	2008	4.21		4,809,360	2035
<i>Medina County Sewer District:</i>					
RRSD#390354	1972	6.25		873,171	2011
RRSD#390657	1977	5.25		2,720,924	2016

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
<b>Business-Type Activities (continued):</b>				
<b>OWDA Loans</b>				
<i>Medina County Sewer District (continued):</i>				
East Smith	1989	7.73 %	\$54,855	2009
Chippewa	1991	5.00	1,335,333	2010
Hamilton Road	1993	5.20	1,131,017	2013
Chippewa	1993	5.00	2,600,613	2013
Brunswick Gardens	1993	7.54	487,832	2013
Hinckley Wastewater Treatment	1997	3.68	9,062,842	2016
Hamilton	1997	4.16	724,553	2016
Marks Sewer	1997	4.35	1,400,823	2016
Brunswick Rehab	1997	4.16	1,038,847	2016
Medina City Rehab	2001	3.02	1,844,522	2020
Plum Creek	2002	3.64	344,522	2022
Liverpool Treatment	2003	3.56	36,975,879	2022
Route 252 Sewer	2003	3.95	587,464	2022
Reservoir Sewer Replacement	2004	3.81	1,215,095	2025
Sewer Replacement	2006	4.16	364,250	2010
Valley City Sanitary Pump Station Replacement	2005	4.10	1,407,799	2026
Boston Road Sanitary Sewer	2003	3.20	208,264	2009
Sanitary Sewer Replacement	2005	4.00	373,531	2010
Pumper Station Improvements	2005	3.75	380,122	2016
Brunswick Sanitary Sewer Replacement	2006	4.09	1,293,032	2016
Sanitary Sewer Replacement	2007	4.11	1,932,818	2029
Sanitary Sewer Improvements	2009	4.11	373,531	2029
<i>Solid Waste District:</i>				
Central Processing Facility	2002	5.70	7,833,046	2014
<b>OPWC Loan</b>				
<i>Medina County Water District:</i>				
Water Loop	2001	0.00	335,885	2021
<b>Governmental Activities:</b>				
<b>General Obligation Bonds</b>				
County Facilities Improvements	1996	Variable	2,500,000	2014
Prosecutor's Renovations	1999	Variable	500,000	2009
Department of Human Services	1999	Variable	3,000,000	2024
Engineering Center	2000	Variable	1,350,000	2010
Health District	2000	Variable	2,300,000	2009
Adult Jail Facility Refunding Bonds	2002	2.68	3,850,000	2017
Various Improvement Bonds	2002	2.68	1,125,000	2017
Refunding Bonds - Serial	2009	Variable	3,105,000	2018
Refunding Bonds - Term	2009	Variable	1,760,000	2029
<b>OPWC Loans</b>				
Guilford Road Bridge Replacement	1997	0.00	91,758	2017
Medina Line, Hamilton and Greenwich Roads	2005	0.00	165,195	2009
Ryan Road Bridge Replacement	2006	0.00	120,530	2015
<b>OWDA Loans</b>				
County Home Sewer	1995	3.54	122,581	2014
Fair Board Water	2002	4.65	192,144	2011

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities (continued):</b>				
<b>Special Assessment Bonds with Governmental Commitment</b>				
Sewer Improvements, Series 1990	1990	7.40	\$100,000	2010
Sewer Improvements, Series 1992	1992	5.90	125,000	2012
State Route 18	1994	6.30	2,100,000	2013
Deferred Assessments	1995	5.94	177,262	2013
Water Improvements #5	2000	Variable	650,000	2019
Gateway Drive	2003	Variable	415,000	2023
<b>OWDA Loans Paid from Special Assessments</b>				
State Route 18 Water	1994	7.14	751,939	2014
State Route 18 Sewer	1994	5.20	1,917,178	2014
Harrisville Water	1997	6.36	578,146	2009
Harrisville Sewer	1997	6.36	870,045	2009
East Smith Sewer	1989	7.73	86,303	2009
Forest Drive	1989	8.40	174,580	2009

A schedule of changes in bonds and other long-term obligations of the County during 2009 follows:

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Amount Due in One Year
<b>Business-Type Activities:</b>					
<b>General Obligation Bonds</b>					
<i>Medina County Water District:</i>					
S.D. Improvements, Series 1990	\$39,471	\$0	\$19,737	\$19,734	\$19,734
S.D. Improvements, Pearl/Norwalk	199,870	0	39,975	159,895	39,975
<i>Total General Obligation Bonds</i>	<u>239,341</u>	<u>0</u>	<u>59,712</u>	<u>179,629</u>	<u>59,709</u>
<b>OWDA Loans</b>					
<i>Medina County Water District:</i>					
Chippewa Ext and S-1	272,244	0	53,072	219,172	57,133
East Smith	4,622	0	4,622	0	0
Forest Drive	1,372	0	1,372	0	0
Route 162 Water Tower/Avon Lake	1,830,889	0	103,531	1,727,358	109,588
Route 162 Waterline	327,474	0	35,213	292,261	37,530
River Styx	82,502	0	8,854	73,648	9,442
Station, River, Grafton Roads	1,010,102	0	111,075	899,027	117,629
Ryan, Avon, Marks Roads	595,938	0	52,955	542,983	56,864
Stiegler and Crocker Roads	651,999	0	57,936	594,063	62,212
Lafayette Waterline Loop	676,589	0	53,784	622,805	57,274
Water System Expansion	2,071,198	0	89,749	1,981,449	93,961
Water Distribution System	1,498,859	0	95,726	1,403,133	101,211
Northwest Storage	2,906,879	0	179,085	2,727,794	187,015
Metzger Muntz and Sleepy Hollow	701,922	0	40,179	661,743	42,444
Lester Wolff	933,548	0	45,244	888,304	48,191
Granger Tanks	857,298	0	47,067	810,231	48,921
Remsen, Huffman, Hamlin Roads	582,628	0	30,344	552,284	31,771
Spieth	5,452,975	0	266,368	5,186,607	279,498
Spieth Pump Station	2,258,715	0	112,142	2,146,573	117,417
Water System Expansion	789,050	0	58,970	730,080	62,697

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2009

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Amount Due in One Year
<b>Business-Type Activities (continued):</b>					
<b>OWDA Loans (continued)</b>					
<i>Medina County Water District (continued):</i>					
Water System Expansion	\$3,319,971	\$0	\$150,299	\$3,169,672	\$157,370
Waterline Extensions	2,447,662	0	103,638	2,344,024	108,248
Foskett/Station/Beck Roads Waterline	1,081,935	0	45,811	1,036,124	47,849
State Route 18 Waterline Relocation	752,682	0	32,071	720,611	33,318
Waterline Extensions	1,547,988	0	62,237	1,485,751	65,076
State Route 57 and 162 Waterline Relocation	113,695	0	75,048	38,647	38,647
Water Meters and Meter Shop	1,240,314	0	68,122	1,172,192	0
Hinckley Township Storage and Water Tank	2,948,303	0	110,218	2,838,085	114,671
Granger and Medina Townships Waterline	2,769,849	0	103,547	2,666,302	107,731
Hinckley Township Waterline and Ledge Road Pump	2,578,498	0	95,157	2,483,341	98,759
Chatham Township Waterlines	3,439,904	0	126,443	3,313,461	131,281
Plum Creek Waterline	675,724	0	22,756	652,968	23,697
Hinckley Waterline Phase 3	1,389,196	0	47,350	1,341,846	49,177
Westfield Center Water System Purchase	794,750	0	29,577	765,173	0
Westfield Center Water Plant Improvement	1,953,236	1,847,070	0	3,800,306	0
<i>Medina County Water District OWDA Loans</i>	<u>50,560,510</u>	<u>1,847,070</u>	<u>2,519,562</u>	<u>49,888,018</u>	<u>2,496,622</u>
<i>Medina County Sewer District:</i>					
RRSD #390354	160,106	0	49,864	110,242	52,980
RRSD #390657	578,197	0	68,023	510,174	68,023
East Smith	4,923	0	4,923	0	0
Chippewa	200,136	0	97,587	102,549	102,549
Hamilton Road	363,490	0	73,679	289,811	77,560
Chippewa	825,770	0	167,983	657,787	176,487
Brunswick Gardens	193,986	0	34,630	159,356	37,241
Hinckley Wastewater Treatment	4,411,363	0	483,659	3,927,704	501,621
Hamilton	362,390	0	39,046	323,344	40,687
Marks Sewer	706,967	0	75,646	631,321	78,973
Brunswick Rehab	519,589	0	55,982	463,607	58,336
Medina City Rehab	1,170,664	0	82,287	1,088,377	84,791
Plum Creek	1,383,589	0	81,003	1,302,586	83,978
Liverpool Treatment	29,251,716	0	1,572,663	27,679,053	1,629,149
Route 252 Sewer	456,650	0	24,983	431,667	25,980
Reservoir Sewer Replacement	1,062,874	0	47,315	1,015,559	49,135
Sewer Replacement	147,640	0	72,300	75,340	75,340
Valley City Sanitary Pump Station Replacement	1,312,702	0	50,523	1,262,179	52,616
Boston Road Sanitary Sewer	22,345	0	22,345	0	0
Sanitary Sewer Replacement	162,240	0	79,514	82,726	82,727
Pumper Station Improvements	314,957	0	34,444	280,513	35,748
Brunswick Sanitary Sewer Replacement	1,167,358	0	38,669	1,128,689	40,266
Sanitary Sewer Replacement	1,642,237	32,625	74,162	1,600,700	0
Sanitary Sewer Improvements	0	249,325	0	249,325	0
<i>Medina County Sewer District OWDA Loans</i>	<u>46,421,889</u>	<u>281,950</u>	<u>3,331,230</u>	<u>43,372,609</u>	<u>3,354,187</u>
<i>Solid Waste</i>					
Central Processing Facility	4,245,881	0	677,665	3,568,216	716,843
<b>Total OWDA Loans</b>	<u>\$101,228,280</u>	<u>\$2,129,020</u>	<u>\$6,528,457</u>	<u>\$96,828,843</u>	<u>\$6,567,652</u>

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2009

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Amount Due In One Year
<b>Business-Type Activities (continued):</b>					
<b>OPWC Loan</b>					
Water Loop	\$209,929	\$0	\$16,794	\$193,135	\$16,794
Compensated Absences Payable	890,168	263,441	231,177	922,432	231,396
<i>Total Business-Type Activities</i>	<u>\$102,567,718</u>	<u>\$2,392,461</u>	<u>\$6,836,140</u>	<u>\$98,124,039</u>	<u>\$6,875,551</u>
<b>Governmental Activities:</b>					
<b>General Obligation Bonds</b>					
County Facilities Improvements	\$1,330,000	\$0	\$1,330,000	\$0	\$0
Prosecutor's Renovations	60,000	0	60,000	0	0
Department of Human Services	2,280,000	0	2,280,000	0	0
Engineering Center	325,000	0	160,000	165,000	165,000
Health District	285,000	0	285,000	0	0
Adult Jail Facility Refunding Bonds	595,000	0	595,000	0	0
Unamortized Discount	(2,387)	0	(2,387)	0	0
Various Improvement Bonds	735,000	0	70,000	665,000	75,000
Unamortized Discount	(6,714)	0	(746)	(5,968)	0
Refunding Bonds - Serial	0	3,105,000	310,000	2,795,000	320,000
Refunding Bonds - Term	0	1,760,000	0	1,760,000	0
Accounting Loss	0	(32,470)	(812)	(31,658)	0
Premium	0	53,505	1,338	52,167	0
<i>Total General Obligation Bonds</i>	<u>5,600,899</u>	<u>4,886,035</u>	<u>5,087,393</u>	<u>5,399,541</u>	<u>560,000</u>
<b>OPWC Loans</b>					
Guilford Road Bridge Replacement	38,997	0	4,588	34,409	4,588
Medina Line, Hamilton and Greenwich Roads	16,521	0	16,521	0	0
Ryan Road Bridge Replacement	78,345	0	12,052	66,293	12,052
<i>Total OPWC Loans</i>	<u>133,863</u>	<u>0</u>	<u>33,161</u>	<u>100,702</u>	<u>16,640</u>
<b>OWDA Loans</b>					
County Home Sewer	46,149	0	7,033	39,116	7,284
Fair Board Water	67,166	0	21,368	45,798	22,373
<i>Total OWDA Loans</i>	<u>113,315</u>	<u>0</u>	<u>28,401</u>	<u>84,914</u>	<u>29,657</u>
<b>Special Assessment Bonds</b>					
<b>With Government Commitment</b>					
Sewer Improvements, Series 1990	10,526	0	5,263	5,263	5,263
Sewer Improvements, Series 1992	20,000	0	5,000	15,000	5,000
State Route 18	525,000	0	105,000	420,000	105,000
Deferred Assessments	50,126	0	10,025	40,101	10,025
Water Improvements #5	465,000	0	30,000	435,000	30,000
Gateway Drive	335,000	0	20,000	315,000	20,000
<i>Total Special Assessment Bonds</i>	<u>\$1,405,652</u>	<u>\$0</u>	<u>\$175,288</u>	<u>\$1,230,364</u>	<u>\$175,288</u>

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2009

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Amount Due in One Year
<b>Governmental Activities (continued):</b>					
<b>OWDA Loans Paid from Special Assessments</b>					
State Route 18 Water	\$316,825	\$0	\$49,130	\$267,695	\$52,638
State Route 18 Sewer	734,793	0	118,643	616,150	124,893
Harrisville Water	33,060	0	33,060	0	0
Harrisville Sewer	49,752	0	49,752	0	0
East Smith Sewer	8,176	0	8,176	0	0
Forest Drive	4,990	0	4,990	0	0
<i>Total OWDA Loans</i>	<u>1,147,596</u>	<u>0</u>	<u>263,751</u>	<u>883,845</u>	<u>177,531</u>
Compensated Absences	4,727,638	636,947	383,883	4,980,702	372,398
<i>Total Governmental Activities</i>	<u>\$13,128,963</u>	<u>\$5,522,982</u>	<u>\$5,971,877</u>	<u>\$12,680,068</u>	<u>\$1,331,514</u>

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

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

The County has pledged future water revenues net of expenditures to repay OWDA and OPWC loans. These loans are payable solely from net revenues and are payable through 2029. Annual principal and interest payments on these loans are expected to require 218 percent of net revenues and 69 percent of total revenues. The total principal and interest remaining to be paid on the loans is \$66,545,516. Principal and interest paid for the current year were \$4,825,379, total net revenues were \$2,215,533, and total revenues were \$7,047,126.

The County has pledged sewer revenues net of expenditures to repay OWDA loans. All the debt is payable solely from net revenues and is payable through 2029. Annual principal and interest payments on the OWDA loans are expected to require 169 percent of net revenues and 39 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$53,869,752. Principal and interest paid for the current year were \$4,916,162, total net revenues were \$290,722, and total revenues were \$12,627,754.

The County has pledged future solid waste revenues net of expenditures to repay OWDA loans. All the debt is payable solely from net revenues and is payable through 2014. Annual principal and interest payments on the OWDA loans are expected to require 98 percent of net revenues and 12 of total revenues. The total principal and interest remaining to be paid on the debt is \$4,095,716. Principal and interest paid for the current year were \$910,159, total net revenues were \$929,205, and total revenues were \$7,741,409.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

Compensated absences will be paid from the fund from which the employee is paid. These funds include the general fund, achievement center, ADAMH, auto and gas, child support enforcement agency, dog and kennel, DRETAC, drug enforcement, office of older adults, public assistance, real estate, shelter care, title VI-D, transportation, sewer, water and solid waste funds.

During 2009, the County issued \$4,865,000 in general obligation refunding bonds at interest rates varying from 2.0 percent to 5.0 percent. Proceeds were used to refund \$3,670,000 of the outstanding county facilities improvements, prosecutor's renovations, and department of human services bonds. On December 31, 2009, \$3,670,000 of the defeased bonds are still outstanding. The bonds were issued at a \$53,505 premium and issuance costs were \$116,035.

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

The County decreased its total debt service payments by \$297,458 as a result of the advance refunding. The County incurred an economic gain (difference between the present value of the old and new debt service payments) of \$241,240.

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

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

***Business-Type Activities:***

	General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2010	\$59,709	\$11,055	\$6,567,652	\$3,749,788	\$16,794
2011	39,974	7,195	6,552,370	3,453,320	16,794
2012	39,974	4,797	6,787,579	3,151,620	16,794
2013	39,972	2,398	6,900,419	2,844,487	16,794
2014	0	0	6,523,486	2,535,799	16,794
2015-2019	0	0	29,749,703	8,679,579	83,973
2020-2024	0	0	22,490,250	2,828,238	25,192
2025-2029	0	0	3,669,688	246,173	0
<b>Total</b>	<b>\$179,629</b>	<b>\$25,445</b>	<b>\$89,241,147</b>	<b>\$27,489,004</b>	<b>\$193,135</b>

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2009

**Governmental Activities:**

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2010	\$560,000	\$201,407	\$175,288	\$57,799	\$207,188	\$52,744	\$16,640
2011	395,000	184,042	170,025	49,490	218,836	41,092	16,641
2012	405,000	168,578	175,025	43,518	206,634	29,052	16,641
2013	425,000	152,620	170,026	37,237	218,518	17,169	16,641
2014	440,000	140,914	55,000	30,955	117,583	4,562	16,641
2015-2019	1,400,000	418,542	345,000	101,373	0	0	17,498
2020-2024	1,390,000	313,640	140,000	13,575	0	0	0
2025-2029	370,000	53,345	0	0	0	0	0
<b>Total</b>	<b>\$5,385,000</b>	<b>\$1,633,088</b>	<b>\$1,230,364</b>	<b>\$333,947</b>	<b>\$968,759</b>	<b>\$144,619</b>	<b>\$100,702</b>

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

Lines of credit had been established with the Ohio Water Development Authority in the amount of \$9,926,565 for various wastewater and sewer treatment projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements.

The balance of these loans is as follows:

**Enterprise Funds**

	<u>December 31, 2009</u>	<u>Lines of Credit</u>
<i>Water District:</i>		
OWDA Water:		
Water Meters and Meter Shop	\$1,172,192	\$1,975,863
Westfield Center water system purchase	765,173	834,993
Westfield Center water plant improvements	3,800,306	4,809,360
Total OWDA Water:	<u>5,737,671</u>	<u>7,620,216</u>
<i>Sewer District:</i>		
OWDA Sewer		
Sanitary Sewer Replacement	1,600,700	1,932,818
Sanitary Sewer Improvements	249,325	373,531
Total OWDA Sewer:	<u>1,850,025</u>	<u>2,306,349</u>
Total Loans not Finalized:	<u>\$7,587,696</u>	<u>\$9,926,565</u>

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

The effects of the debt limitations described above at December 31, 2009, are an overall debt margin of \$111,261,335 and a margin on unvoted debt of \$41,849,052.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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**Note 17 - Conduit Debt Obligations**

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

As of December 31, 2009, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$66,980,000 was still outstanding.

**Note 18 - Contingent Liabilities**

***Grants***

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

***Litigation***

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

**Note 19 - Joint Venture**

The County participates in the Medina County Emergency Management Agency which is a statutorily created political subdivision of the State. The Agency is a joint venture among the County, three cities, seventeen townships and six villages all located wholly within the County. Of the nine member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the County-wide agreement. Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2009, the County contributed \$67,025 to the Agency, which represents 48 percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

**Note 20 - Interfund Activity**

***Interfund Transfers***

Interfund transfers for the year ended December 31, 2009, consisted of the following:

<b>Transfer To</b>	<b>Transfer From</b>
	General Fund
ADAMH Board	\$121,740
Public Assistance	452,600
Other Governmental Funds	393,833
Total	\$968,173

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

***Interfund Balances***

Interfund balances at December 31, 2009, consisted of the following amounts and represent advances to offset deficit cash. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

<b>Interfund Payable</b>	<b>Interfund Receivable</b>		<b>Total</b>
	General Fund	Other Governmental Funds	
<i>Governmental Activities</i>			
Achievement Center	\$253	\$0	\$253
Other Governmental Funds	737,605	5,431	743,036
<i>Total Governmental Activities</i>	737,858	5,431	743,289
<i>Proprietary Fund</i>			
Self Insurance	188,965	0	188,965
Total	\$926,823	\$5,431	\$932,254

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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**Note 21 - Jointly Governed Organizations**

***Northeast Ohio Areawide Coordinating Agency (NOACA)***

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 37 members including the three Medina County Commissioners. The Board exercises total control over the operation of the agency including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2009, the County contributed \$49,683 to NOACA.

***Medina County Family First Council***

The mission of the Medina County Family First Council is to support and strengthen families by providing or facilitating family centered, coordinated, community-based, preventive and comprehensive services that identify and respond to the health, human, and social services needs of Medina County families. The Board of Trustees is made up of 40 to 45 individuals from various organizations including 8 from the County. During 2009, the County contributed \$1,688 to the Council.

***Lorain Medina Community Based Correctional Facility Judicial Corrections Board***

The Lorain Medina Community Based Correctional Facility Judicial Corrections Board consists of the general division judges of the common pleas court, four from Lorain County and two from Medina County. This Board reviews the implementation of the operations of the correctional and rehabilitation programs at the correctional facility based in Lorain County. During 2009, the County did not contribute any funding to the Board.

***North East Ohio Network (NEON)***

NEON is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne, Richland and Stark Counties. NEON operation is controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. During 2009, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants. (See Note 6 for information on the County's cash balance on hand at NEON).

**Note 22 - Risk Sharing Pool**

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2009 was \$471,601.

**Note 23 - Related Organizations**

***Medina County Library District***

The County Commissioners are responsible for appointing a voting majority of the Medina County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. The Library did not receive any funding from the County during 2009.

***Medina County Park District***

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District administers its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County in 2009.

***Medina Metropolitan Housing Authority***

The Medina Metropolitan Housing Authority ("MMHA") is a legally separate body politic. The majority of the MMHA board is appointed by Medina County. The MMHA board is composed of five representatives who include: one member appointed by the Medina County Court of Common Pleas Judge; one member appointed by the Medina County Probate Court Judge; one member appointed by the Medina County Commissioners; and two members appointed by the Mayor of the City of Brunswick. The County is not able to impose its will on the MMHA and no financial benefit and/or burden relationship exists. The MMHA is responsible for approving its own budget, appointing personnel and accounting and finance related activities. The general purpose of the MMHA is to provide decent, safe, and sanitary housing for qualified persons within the County. During 2009, the County did not make any financial contributions to the operation of the MMHA.

Combining and Individual Fund Statements and Schedules

## Fund Descriptions - Nonmajor Governmental Funds

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### *Nonmajor Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

## Fund Descriptions - Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds (continued)*

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

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

*Help America Vote Act Fund* - To account for grant monies received to be used for pollworker training.

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

## **Fund Descriptions - Nonmajor Governmental Funds (continued)**

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### ***Nonmajor Special Revenue Funds (continued)***

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

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

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

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

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

### ***Nonmajor Debt Service Funds***

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

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

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

## Fund Descriptions - Nonmajor Governmental Funds (continued)

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### *Nonmajor Capital Projects Funds*

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

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

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

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

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

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$16,155,074	\$337,948	\$680,172	\$17,173,194
Cash and Cash Equivalents:				
In Segregated Accounts	10,635	0	0	10,635
With Fiscal Agent	0	661	0	661
Materials and Supplies Inventory	394,400	0	0	394,400
Accrued Interest Receivable	8,575	0	0	8,575
Accounts Receivable	205,541	0	0	205,541
Intergovernmental Receivable	4,856,545	36,696	0	4,893,241
Interfund Receivable	5,431	0	0	5,431
Sales Tax Receivable	1,445,796	0	0	1,445,796
Property Taxes Receivable	2,131,571	368,868	0	2,500,439
Special Assessments Receivable	102,737	5,254,001	0	5,356,738
Loans Receivable	85,125	0	0	85,125
<i>Total Assets</i>	<u>\$25,401,430</u>	<u>\$5,998,174</u>	<u>\$680,172</u>	<u>\$32,079,776</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$674,139	\$0	\$0	\$674,139
Contracts Payable	47,928	0	27,822	75,750
Accrued Wages and Benefits	271,571	0	0	271,571
Matured Interest Payable	0	661	0	661
Interfund Payable	277,094	465,942	0	743,036
Intergovernmental Payable	2,804,378	0	269,029	3,073,407
Deferred Revenue	5,714,369	5,659,565	0	11,373,934
<i>Total Liabilities</i>	<u>9,789,479</u>	<u>6,126,168</u>	<u>296,851</u>	<u>16,212,498</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	1,073,270	13,750	15,414	1,102,434
Reserved for Loans Receivable	60,585	0	0	60,585
Unreserved, Undesignated (Deficit), Reported in:				
Special Revenue Funds	14,478,096	0	0	14,478,096
Debt Service Funds	0	(141,744)	0	(141,744)
Capital Projects Funds	0	0	367,907	367,907
<i>Total Fund Balances (Deficit)</i>	<u>15,611,951</u>	<u>(127,994)</u>	<u>383,321</u>	<u>15,867,278</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$25,401,430</u>	<u>\$5,998,174</u>	<u>\$680,172</u>	<u>\$32,079,776</u>

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$2,626,520	\$1,429,444	\$0	\$4,055,964
Sales Taxes	8,967,815	0	0	8,967,815
Charges for Services	3,911,488	0	0	3,911,488
Fines and Forfeitures	81,565	0	0	81,565
Intergovernmental	17,413,903	157,392	1,136,502	18,707,797
Special Assessments	529,713	209,802	0	739,515
Interest	63,538	78,918	0	142,456
Donations	175,275	0	0	175,275
Other	364,454	43	0	364,497
<i>Total Revenues</i>	<u>34,134,271</u>	<u>1,875,599</u>	<u>1,136,502</u>	<u>37,146,372</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	16,538,801	612	0	16,539,413
Judicial	3,121,693	0	0	3,121,693
Public Safety	3,815,277	0	0	3,815,277
Public Works	7,888,410	0	0	7,888,410
Health	333,003	0	0	333,003
Human Services	4,642,227	0	0	4,642,227
Economic Development and Assistance	669,401	0	0	669,401
Capital Outlay	0	0	2,353,899	2,353,899
Debt Service:				
Principal Retirement	33,161	1,887,440	0	1,920,601
Interest and Fiscal Charges	0	381,136	0	381,136
Bond Issuance Cost	0	116,035	0	116,035
<i>Total Expenditures</i>	<u>37,041,973</u>	<u>2,385,223</u>	<u>2,353,899</u>	<u>41,781,095</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,907,702)</u>	<u>(509,624)</u>	<u>(1,217,397)</u>	<u>(4,634,723)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	975	0	0	975
General Obligation Bonds Issued	0	3,765,000	1,100,000	4,865,000
Premium on General Obligation Bonds	0	53,505	0	53,505
Payment to Refunded Bond Escrow Agent	0	(3,702,470)	0	(3,702,470)
Transfers In	323,833	0	70,000	393,833
<i>Total Other Financing Sources (Uses)</i>	<u>324,808</u>	<u>116,035</u>	<u>1,170,000</u>	<u>1,610,843</u>
<i>Net Change in Fund Balances</i>	<u>(2,582,894)</u>	<u>(393,589)</u>	<u>(47,397)</u>	<u>(3,023,880)</u>
<i>Fund Balances Beginning of Year</i>	<u>18,194,845</u>	<u>265,595</u>	<u>430,718</u>	<u>18,891,158</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$15,611,951</u>	<u>(\$127,994)</u>	<u>\$383,321</u>	<u>\$15,867,278</u>

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2009*

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$3,645,317	\$851,467	\$250,540	\$0	\$9,399
Cash and Cash Equivalent					
In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	394,400	0	0	0	0
Accrued Interest Receivable	8,575	0	0	0	0
Accounts Receivable	151,137	0	0	0	0
Intergovernmental Receivable	2,983,230	704,272	0	64,029	0
Interfund Receivable	0	0	0	0	0
Sales Tax Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$7,182,659</u>	<u>\$1,555,739</u>	<u>\$250,540</u>	<u>\$64,029</u>	<u>\$9,399</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$203,526	\$3,794	\$26,588	\$150,002	\$0
Contracts Payable	47,928	0	0	0	0
Accrued Wages and Benefits	109,867	46,929	0	0	0
Interfund Payable	0	0	0	48,829	0
Intergovernmental Payable	52,534	260,174	126,921	31,000	0
Deferred Revenue	1,974,615	704,272	0	64,029	0
<i>Total Liabilities</i>	<u>2,388,470</u>	<u>1,015,169</u>	<u>153,509</u>	<u>293,860</u>	<u>0</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	394,639	12,386	0	0	0
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	4,399,550	528,184	97,031	(229,831)	9,399
<i>Total Fund Balances (Deficit)</i>	<u>4,794,189</u>	<u>540,570</u>	<u>97,031</u>	<u>(229,831)</u>	<u>9,399</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,182,659</u>	<u>\$1,555,739</u>	<u>\$250,540</u>	<u>\$64,029</u>	<u>\$9,399</u>

Community Safety Awareness	Computer	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel	DRETAC
\$72,178	\$382,108	\$214,758	\$24,223	\$3,971,771	\$348,232	\$465,476
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	81,186	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	774,854	0	0	0	0
0	0	0	0	102,737	0	0
0	0	0	0	0	0	0
<u>\$72,178</u>	<u>\$382,108</u>	<u>\$1,070,798</u>	<u>\$24,223</u>	<u>\$4,074,508</u>	<u>\$348,232</u>	<u>\$465,476</u>
\$14,128	\$20,680	\$0	\$0	\$0	\$4,990	\$8,386
0	0	0	0	0	0	0
3,198	1,370	0	0	0	5,677	10,456
0	0	0	0	0	0	0
21,876	893	0	741	0	2,614	5,120
0	0	856,040	0	102,737	0	0
<u>39,202</u>	<u>22,943</u>	<u>856,040</u>	<u>741</u>	<u>102,737</u>	<u>13,281</u>	<u>23,962</u>
67	0	5,524	0	40,663	13,578	59,728
0	0	0	0	0	0	0
<u>32,909</u>	<u>359,165</u>	<u>209,234</u>	<u>23,482</u>	<u>3,931,108</u>	<u>321,373</u>	<u>381,786</u>
<u>32,976</u>	<u>359,165</u>	<u>214,758</u>	<u>23,482</u>	<u>3,971,771</u>	<u>334,951</u>	<u>441,514</u>
<u>\$72,178</u>	<u>\$382,108</u>	<u>\$1,070,798</u>	<u>\$24,223</u>	<u>\$4,074,508</u>	<u>\$348,232</u>	<u>\$465,476</u>

(continued)

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2009*

	Drug Enforcement	Indigent Guardianship	Juvenile Detention Center Donations	Marriage License
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,351,360	\$43,979	\$11,778	\$19,093
Cash and Cash Equivalent In Segregated Accounts	10,635	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	0	0	0
Intergovernmental Receivable	153,751	0	272,040	0
Interfund Receivable	0	0	0	0
Sales Tax Receivable	0	0	0	0
Property Taxes Receivable	1,356,717	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$2,872,463</u>	<u>\$43,979</u>	<u>\$283,818</u>	<u>\$19,093</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$4,331	\$0	\$0	\$19,093
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	19,437	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	11,691	0	0	0
Deferred Revenue	1,510,468	0	0	0
<i>Total Liabilities</i>	<u>1,545,927</u>	<u>0</u>	<u>0</u>	<u>19,093</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	7,200	1,197	2,662	3,595
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	1,319,336	42,782	281,156	(3,595)
<i>Total Fund Balances (Deficit)</i>	<u>1,326,536</u>	<u>43,979</u>	<u>283,818</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,872,463</u>	<u>\$43,979</u>	<u>\$283,818</u>	<u>\$19,093</u>

Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment	Revolving Loan Program	Safe Communities
\$3,725	\$0	\$48,831	\$875,419	\$142,200	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
115,936	7,219	0	0	10,921	3,270
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	85,125	0
<u>\$119,661</u>	<u>\$7,219</u>	<u>\$48,831</u>	<u>\$875,419</u>	<u>\$238,246</u>	<u>\$3,270</u>
\$9,629	\$5,880	\$0	\$16,234	\$0	\$0
0	0	0	0	0	0
12,409	0	0	10,334	0	0
40,710	7,223	0	0	0	3,267
5,828	0	0	4,398	0	0
43,776	7,219	0	0	10,921	3,270
<u>112,352</u>	<u>20,322</u>	<u>0</u>	<u>30,966</u>	<u>10,921</u>	<u>6,537</u>
17,058	0	5,301	3,696	0	0
0	0	0	0	60,585	0
(9,749)	(13,103)	43,530	840,757	166,740	(3,267)
<u>7,309</u>	<u>(13,103)</u>	<u>48,831</u>	<u>844,453</u>	<u>227,325</u>	<u>(3,267)</u>
<u>\$119,661</u>	<u>\$7,219</u>	<u>\$48,831</u>	<u>\$875,419</u>	<u>\$238,246</u>	<u>\$3,270</u>

(continued)

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2009*

	School Sales Tax	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$2,255,798	\$600,555	\$40,505	\$2,541	\$9,609
Cash and Cash Equivalent In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	54,404
Intergovernmental Receivable	0	0	0	23,669	138,064
Interfund Receivable	0	0	0	0	5,431
Sales Tax Receivable	1,445,796	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$3,701,594</u>	<u>\$600,555</u>	<u>\$40,505</u>	<u>\$26,210</u>	<u>\$207,508</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$0	\$32,166	\$9,787	\$2,085	\$55,249
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	8,975	0	7,307	31,044
Interfund Payable	0	0	0	23,667	51,353
Intergovernmental Payable	2,255,798	4,127	0	3,780	14,869
Deferred Revenue	0	0	0	0	138,064
<i>Total Liabilities</i>	<u>2,255,798</u>	<u>45,268</u>	<u>9,787</u>	<u>36,839</u>	<u>290,579</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	0	86,200	9,138	15,574	391,539
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	1,445,796	469,087	21,580	(26,203)	(474,610)
<i>Total Fund Balances (Deficit)</i>	<u>1,445,796</u>	<u>555,287</u>	<u>30,718</u>	<u>(10,629)</u>	<u>(83,071)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,701,594</u>	<u>\$600,555</u>	<u>\$40,505</u>	<u>\$26,210</u>	<u>\$207,508</u>

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$473,614	\$497	\$38,869	\$1,232	\$16,155,074
0	0	0	0	10,635
0	0	0	0	394,400
0	0	0	0	8,575
0	0	0	0	205,541
0	4,088	0	294,870	4,856,545
0	0	0	0	5,431
0	0	0	0	1,445,796
0	0	0	0	2,131,571
0	0	0	0	102,737
0	0	0	0	85,125
<u>\$473,614</u>	<u>\$4,585</u>	<u>\$38,869</u>	<u>\$296,102</u>	<u>\$25,401,430</u>
\$0	\$0	\$0	\$87,591	\$674,139
0	0	0	0	47,928
0	1,685	0	2,883	271,571
0	1,737	0	100,308	277,094
0	782	0	1,232	2,804,378
0	4,088	0	294,870	5,714,369
<u>0</u>	<u>8,292</u>	<u>0</u>	<u>486,884</u>	<u>9,789,479</u>
2,210	0	1,315	0	1,073,270
0	0	0	0	60,585
471,404	(3,707)	37,554	(190,782)	14,478,096
<u>473,614</u>	<u>(3,707)</u>	<u>38,869</u>	<u>(190,782)</u>	<u>15,611,951</u>
<u>\$473,614</u>	<u>\$4,585</u>	<u>\$38,869</u>	<u>\$296,102</u>	<u>\$25,401,430</u>

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2009*

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Charges for Services	193,556	583,558	329,703	0	0
Fines and Forfeitures	50,137	0	0	0	0
Intergovernmental	7,363,851	2,405,482	0	232,335	307,087
Special Assessments	0	0	0	0	0
Interest	60,806	0	0	0	0
Donations	0	0	0	0	0
Other	105,065	2,550	1,210	0	0
<i>Total Revenues</i>	<u>7,773,415</u>	<u>2,991,590</u>	<u>330,913</u>	<u>232,335</u>	<u>307,087</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	2,971,934	0	0	0
Public Safety	0	0	0	0	0
Public Works	7,854,072	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	366,971	253,646
Debt Service:					
Principal Retirement	33,161	0	0	0	0
<i>Total Expenditures</i>	<u>7,887,233</u>	<u>2,971,934</u>	<u>0</u>	<u>366,971</u>	<u>253,646</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(113,818)</u>	<u>19,656</u>	<u>330,913</u>	<u>(134,636)</u>	<u>53,441</u>
<b>Other Financing Sources</b>					
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(113,818)	19,656	330,913	(134,636)	53,441
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>4,908,007</u>	<u>520,914</u>	<u>(233,882)</u>	<u>(95,195)</u>	<u>(44,042)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,794,189</u>	<u>\$540,570</u>	<u>\$97,031</u>	<u>(\$229,831)</u>	<u>\$9,399</u>

Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security	Crippled Children	Ditch Maintenance
\$0	\$0	\$0	\$753,690	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	226,579	0	77,246	244,709	0
0	0	0	0	0	0	0
5,600	300,254	0	163,822	0	0	0
0	0	0	0	0	0	529,713
0	0	0	0	0	0	0
0	0	0	13,958	0	0	0
0	0	0	873	0	0	0
<u>5,600</u>	<u>300,254</u>	<u>226,579</u>	<u>932,343</u>	<u>77,246</u>	<u>244,709</u>	<u>529,713</u>
0	0	88,704	0	0	0	0
0	0	140,702	0	0	0	0
0	284,952	0	834,445	79,705	0	0
0	0	0	0	0	0	34,338
0	0	0	0	0	0	0
0	0	0	0	0	365,620	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>284,952</u>	<u>229,406</u>	<u>834,445</u>	<u>79,705</u>	<u>365,620</u>	<u>34,338</u>
<u>5,600</u>	<u>15,302</u>	<u>(2,827)</u>	<u>97,898</u>	<u>(2,459)</u>	<u>(120,911)</u>	<u>495,375</u>
0	0	0	0	0	0	0
0	0	0	0	51,236	141,533	0
0	0	0	0	51,236	141,533	0
5,600	15,302	(2,827)	97,898	48,777	20,622	495,375
<u>(5,600)</u>	<u>17,674</u>	<u>361,992</u>	<u>116,860</u>	<u>(25,295)</u>	<u>(20,622)</u>	<u>3,476,396</u>
<u>\$0</u>	<u>\$32,976</u>	<u>\$359,165</u>	<u>\$214,758</u>	<u>\$23,482</u>	<u>\$0</u>	<u>\$3,971,771</u>

(continued)

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2009*

	Dog and Kennel	DRETAC	Drug Enforcement	Help America Vote Act	Indigent Guardianship
<b>Revenues</b>					
Property Taxes	\$0	\$509,224	\$1,363,606	\$0	\$0
Sales Taxes	0	0	0	0	0
Charges for Services	314,961	0	0	0	20,269
Fines and Forfeitures	31,428	0	0	0	0
Intergovernmental	0	0	1,280,248	1,971	0
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Donations	31,533	0	614	0	0
Other	14,715	3,849	10,427	0	1,336
<i>Total Revenues</i>	<u>392,637</u>	<u>513,073</u>	<u>2,654,895</u>	<u>1,971</u>	<u>21,605</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	0	526,180	0	1,971	0
Judicial	0	0	0	0	9,057
Public Safety	0	0	2,439,063	0	0
Public Works	0	0	0	0	0
Health	333,003	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>333,003</u>	<u>526,180</u>	<u>2,439,063</u>	<u>1,971</u>	<u>9,057</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>59,634</u>	<u>(13,107)</u>	<u>215,832</u>	<u>0</u>	<u>12,548</u>
<b>Other Financing Sources</b>					
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	59,634	(13,107)	215,832	0	12,548
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>275,317</u>	<u>454,621</u>	<u>1,110,704</u>	<u>0</u>	<u>31,431</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$334,951</u>	<u>\$441,514</u>	<u>\$1,326,536</u>	<u>\$0</u>	<u>\$43,979</u>

Juvenile Detention Center Donations	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment	Revolving Loan Program
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	36,406	0	0	0	1,160,076	15,749
0	0	0	0	0	0	0
47,010	0	439,876	167,982	9,729	0	31,518
0	0	0	0	0	0	0
0	0	0	0	0	0	2,732
350	0	12,826	0	0	0	0
0	0	39,577	0	0	26,306	1,981
<u>47,360</u>	<u>36,406</u>	<u>492,279</u>	<u>167,982</u>	<u>9,729</u>	<u>1,186,382</u>	<u>51,980</u>
0	0	0	0	0	4,737,574	0
0	0	0	0	0	0	0
4,451	0	0	5,880	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	36,406	655,411	0	0	0	0
0	0	0	0	9,679	0	39,105
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>4,451</u>	<u>36,406</u>	<u>655,411</u>	<u>5,880</u>	<u>9,679</u>	<u>4,737,574</u>	<u>39,105</u>
<u>42,909</u>	<u>0</u>	<u>(163,132)</u>	<u>162,102</u>	<u>50</u>	<u>(3,551,192)</u>	<u>12,875</u>
0	0	0	0	0	0	0
0	0	108,185	4,788	0	0	0
<u>0</u>	<u>0</u>	<u>108,185</u>	<u>4,788</u>	<u>0</u>	<u>0</u>	<u>0</u>
42,909	0	(54,947)	166,890	50	(3,551,192)	12,875
<u>240,909</u>	<u>0</u>	<u>62,256</u>	<u>(179,993)</u>	<u>48,781</u>	<u>4,395,645</u>	<u>214,450</u>
<u>\$283,818</u>	<u>\$0</u>	<u>\$7,309</u>	<u>(\$13,103)</u>	<u>\$48,831</u>	<u>\$844,453</u>	<u>\$227,325</u>

(continued)

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2009*

	Safe Communities	School Sales Tax	Shelter Care and Youth Services	Sheriff Donations	Title VI-D
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	8,967,815	0	0	0
Charges for Services	0	0	36,729	0	251,735
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	54,478	0	277,720	0	0
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Donations	0	0	0	115,994	0
Other	0	0	3,600	0	0
<i>Total Revenues</i>	<u>54,478</u>	<u>8,967,815</u>	<u>318,049</u>	<u>115,994</u>	<u>251,735</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	0	8,961,905	0	0	0
Judicial	0	0	0	0	0
Public Safety	54,494	0	0	112,287	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	738,852	0	251,271
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>54,494</u>	<u>8,961,905</u>	<u>738,852</u>	<u>112,287</u>	<u>251,271</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(16)</u>	<u>5,910</u>	<u>(420,803)</u>	<u>3,707</u>	<u>464</u>
<b>Other Financing Sources</b>					
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	6,970
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,970</u>
<i>Net Change in Fund Balances</i>	(16)	5,910	(420,803)	3,707	7,434
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(3,251)</u>	<u>1,439,886</u>	<u>976,090</u>	<u>27,011</u>	<u>(18,063)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$3,267)</u></u>	<u><u>\$1,445,796</u></u>	<u><u>\$555,287</u></u>	<u><u>\$30,718</u></u>	<u><u>(\$10,629)</u></u>

Transportation Program	Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$2,626,520
0	0	0	0	0	8,967,815
379,808	0	0	40,404	0	3,911,488
0	0	0	0	0	81,565
1,674,281	500,000	46,572	0	2,104,087	17,413,903
0	0	0	0	0	529,713
0	0	0	0	0	63,538
0	0	0	0	0	175,275
87,707	0	0	0	65,258	364,454
<u>2,141,796</u>	<u>500,000</u>	<u>46,572</u>	<u>40,404</u>	<u>2,169,345</u>	<u>34,134,271</u>
0	0	0	0	2,222,467	16,538,801
0	0	0	0	0	3,121,693
0	0	0	0	0	3,815,277
0	0	0	0	0	7,888,410
0	0	0	0	0	333,003
1,995,558	513,040	51,487	34,582	0	4,642,227
0	0	0	0	0	669,401
0	0	0	0	0	33,161
<u>1,995,558</u>	<u>513,040</u>	<u>51,487</u>	<u>34,582</u>	<u>2,222,467</u>	<u>37,041,973</u>
<u>146,238</u>	<u>(13,040)</u>	<u>(4,915)</u>	<u>5,822</u>	<u>(53,122)</u>	<u>(2,907,702)</u>
975	0	0	0	0	975
11,121	0	0	0	0	323,833
12,096	0	0	0	0	324,808
158,334	(13,040)	(4,915)	5,822	(53,122)	(2,582,894)
(241,405)	486,654	1,208	33,047	(137,660)	18,194,845
<u>(\$83,071)</u>	<u>\$473,614</u>	<u>(\$3,707)</u>	<u>\$38,869</u>	<u>(\$190,782)</u>	<u>\$15,611,951</u>

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2009*

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$337,948	\$0	\$337,948
Cash and Cash Equivalents With Fiscal Agent	0	661	661
Intergovernmental Receivable	36,696	0	36,696
Property Taxes Receivable	368,868	0	368,868
Special Assessments Receivable	0	5,254,001	5,254,001
<i>Total Assets</i>	<u>\$743,512</u>	<u>\$5,254,662</u>	<u>\$5,998,174</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Matured Interest Payable	\$0	\$661	\$661
Interfund Payable	0	465,942	465,942
Deferred Revenue	405,564	5,254,001	5,659,565
<i>Total Liabilities</i>	<u>405,564</u>	<u>5,720,604</u>	<u>6,126,168</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	13,750	0	13,750
Unreserved, Undesignated (Deficit)	324,198	(465,942)	(141,744)
<i>Total Fund Balances (Deficit)</i>	<u>337,948</u>	<u>(465,942)</u>	<u>(127,994)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$743,512</u>	<u>\$5,254,662</u>	<u>\$5,998,174</u>

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2009*

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
<b>Revenues</b>			
Property Taxes	\$1,429,444	\$0	\$1,429,444
Intergovernmental	157,392	0	157,392
Special Assessments	0	209,802	209,802
Interest	4,291	74,627	78,918
Other	43	0	43
<i>Total Revenues</i>	<u>1,591,170</u>	<u>284,429</u>	<u>1,875,599</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	612	0	612
Debt Service:			
Principal Retirement	1,448,401	439,039	1,887,440
Interest and Fiscal Charges	249,549	131,587	381,136
Bond Issuance Cost	116,035	0	116,035
<i>Total Expenditures</i>	<u>1,814,597</u>	<u>570,626</u>	<u>2,385,223</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(223,427)</u>	<u>(286,197)</u>	<u>(509,624)</u>
<b>Other Financing Sources (Uses)</b>			
General Obligation Bonds Issued	3,765,000	0	3,765,000
Premium on General Obligation Bonds	53,505	0	53,505
Payment to Refunded Bond Escrow Agent	(3,702,470)	0	(3,702,470)
<i>Total Other Financing Sources (Uses)</i>	<u>116,035</u>	<u>0</u>	<u>116,035</u>
<i>Net Change in Fund Balances</i>	(107,392)	(286,197)	(393,589)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>445,340</u>	<u>(179,745)</u>	<u>265,595</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$337,948</u></u>	<u><u>(\$465,942)</u></u>	<u><u>(\$127,994)</u></u>

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2009*

	Achievement Center Construction	County Capital Improvements	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$551,462	\$128,710	\$680,172
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Contracts Payable	\$0	\$27,822	\$27,822
Intergovernmental Payable	0	269,029	269,029
<i>Total Liabilities</i>	0	296,851	296,851
<b>Fund Balances</b>			
Reserved for Encumbrances	14,990	424	15,414
Unreserved, Undesignated (Deficit)	536,472	(168,565)	367,907
<i>Total Fund Balances (Deficit)</i>	551,462	(168,141)	383,321
<i>Total Liabilities and Fund Balances</i>	\$551,462	\$128,710	\$680,172

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2009*

	Achievement Center Construction	Community Center Parking	County Capital Improvements	State Issue II	Total Nonmajor Capital Projects Funds
<b>Revenues</b>					
Intergovernmental	\$0	\$0	\$0	\$1,136,502	\$1,136,502
<b>Expenditures</b>					
Capital Outlay	63,007	7,070	1,147,160	1,136,662	2,353,899
<i>Excess of Revenues Under Expenditures</i>	<u>(63,007)</u>	<u>(7,070)</u>	<u>(1,147,160)</u>	<u>(160)</u>	<u>(1,217,397)</u>
<b>Other Financing Sources</b>					
General Obligation Bonds Issued	0	0	1,100,000	0	1,100,000
Transfers In	0	0	70,000	0	70,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>1,170,000</u>	<u>0</u>	<u>1,170,000</u>
<i>Net Change in Fund Balances</i>	(63,007)	(7,070)	22,840	(160)	(47,397)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>614,469</u>	<u>7,070</u>	<u>(190,981)</u>	<u>160</u>	<u>430,718</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$551,462</u>	<u>\$0</u>	<u>(\$168,141)</u>	<u>\$0</u>	<u>\$383,321</u>

## Fund Descriptions – Internal Service Funds

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### *Internal Service Funds*

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

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

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

**Medina County, Ohio**  
*Combining Statement of Fund Net Assets*  
*Internal Service Funds*  
*December 31, 2009*

	Self Insurance	Workers' Compensation	Total
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$0	\$277,279	\$277,279
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	7,585	0	7,585
Interfund Payable	188,965	0	188,965
Intergovernmental Payable	365	0	365
Claims Payable	3,098,599	7,103	3,105,702
<i>Total Liabilities</i>	3,295,514	7,103	3,302,617
<b>Net Assets</b>			
Unrestricted (Deficit)	(\$3,295,514)	\$270,176	(\$3,025,338)

**Medina County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2009*

	Self Insurance	Workers' Compensation	Total
<b>Operating Revenues</b>			
Charges for Services	\$8,398,720	\$951,889	\$9,350,609
Other	3,448	0	3,448
<i>Total Operating Revenues</i>	<u>8,402,168</u>	<u>951,889</u>	<u>9,354,057</u>
<b>Operating Expenses</b>			
Personal Services	53,163	106,389	159,552
Materials and Supplies	0	2,880	2,880
Contractual Services	534,634	20,730	555,364
Claims	10,351,334	85,495	10,436,829
Other	85,780	942,057	1,027,837
<i>Total Operating Expenses</i>	<u>11,024,911</u>	<u>1,157,551</u>	<u>12,182,462</u>
<i>Operating Loss</i>	(2,622,743)	(205,662)	(2,828,405)
<i>Net Assets (Deficit) Beginning of Year</i>	<u>(672,771)</u>	<u>475,838</u>	<u>(196,933)</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>(\$3,295,514)</u></u>	<u><u>\$270,176</u></u>	<u><u>(\$3,025,338)</u></u>

**Medina County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*December 31, 2009*

	Self Insurance	Workers' Compensation	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services Provided	\$8,587,976	\$951,889	\$9,539,865
Other Cash Receipts	3,448	0	3,448
Cash Payments to Suppliers	(533,212)	(23,610)	(556,822)
Cash Payments to Employees	(53,163)	(106,389)	(159,552)
Cash Payments for Claims	(9,471,728)	(78,392)	(9,550,120)
Other Cash Payments	(85,780)	(942,057)	(1,027,837)
<i>Net Decrease in Cash and Cash Equivalents</i>	(1,552,459)	(198,559)	(1,751,018)
<i>Cash and Cash Equivalents Beginning of Year</i>	1,552,459	475,838	2,028,297
<i>Cash and Cash Equivalents End of Year</i>	<u>\$0</u>	<u>\$277,279</u>	<u>\$277,279</u>
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</b>			
Operating Loss	(2,622,743)	(205,662)	(2,828,405)
Increase in Liabilities:			
Accounts Payable	1,422	0	1,422
Interfund Payable	188,965	0	188,965
Intergovernmental Payable	291	0	291
Claims Payable	879,606	7,103	886,709
<i>Total Adjustments</i>	1,070,284	7,103	1,077,387
<i>Net Cash Used for Operating Activities</i>	<u>(\$1,552,459)</u>	<u>(\$198,559)</u>	<u>(\$1,751,018)</u>

## Fund Descriptions – Fiduciary Funds

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### *Fiduciary Funds*

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

### **Agency Funds**

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

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

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

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

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

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

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

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

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

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

(continued)

## Fund Descriptions – Fiduciary Funds

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### *Other Agency Funds*

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

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2009*

	Beginning Balance 1/1/09	Additions	Deductions	Ending Balance 12/31/09
<b>Local Government - Shared Revenue</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$11,399,984	\$11,399,984	\$0
Intergovernmental Receivable	3,022,545	2,515,593	3,022,545	2,515,593
<i>Total Assets</i>	<u>\$3,022,545</u>	<u>\$13,915,577</u>	<u>\$14,422,529</u>	<u>\$2,515,593</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$3,022,545</u>	<u>\$13,915,577</u>	<u>\$14,422,529</u>	<u>\$2,515,593</u>
<b>Property Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,386,828	\$221,285,966	\$221,085,055	\$7,587,739
Property Taxes Receivable	221,896,946	216,750,479	221,896,946	216,750,479
Special Assessment Receivable	10,180,934	10,940,211	10,180,934	10,940,211
Intergovernmental Receivable	5,216,861	3,907,398	5,216,861	3,907,398
<i>Total Assets</i>	<u>\$244,681,569</u>	<u>\$452,884,054</u>	<u>\$458,379,796</u>	<u>\$239,185,827</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$5,216,861	\$3,907,398	\$5,216,861	\$3,907,398
Undistributed Assets	239,464,708	448,976,656	453,162,935	235,278,429
<i>Total Liabilities</i>	<u>\$244,681,569</u>	<u>\$452,884,054</u>	<u>\$458,379,796</u>	<u>\$239,185,827</u>
<b>County Levied Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$940,676	\$5,784,858	\$4,967,736	\$1,757,798
Property Taxes Receivable	1,139,694	0	1,139,694	0
Intergovernmental Receivable	0	1,159,688	0	1,159,688
<i>Total Assets</i>	<u>\$2,080,370</u>	<u>\$6,944,546</u>	<u>\$6,107,430</u>	<u>\$2,917,486</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$2,080,370</u>	<u>\$6,944,546</u>	<u>\$6,107,430</u>	<u>\$2,917,486</u>
<b>Courthouse Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$3,177,559	\$2,715,529	\$3,177,559	\$2,715,529
Cash and Cash Equivalents with Fiscal Agents	175	0	0	175
<i>Total Assets</i>	<u>\$3,177,734</u>	<u>\$2,715,529</u>	<u>\$3,177,559</u>	<u>\$2,715,704</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$3,177,734</u>	<u>\$2,715,529</u>	<u>\$3,177,559</u>	<u>\$2,715,704</u>

(continued)

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2009

	Beginning Balance 1/1/09	Additions	Deductions	Ending Balance 12/31/09
<b>Emergency Management</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$170,119	\$1,087,465	\$964,614	\$292,970
<b>Liabilities</b>				
Undistributed Assets	\$170,119	\$1,087,465	\$964,614	\$292,970
<b>Medina County General Health District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,065,725	\$6,471,400	\$6,299,315	\$3,237,810
<b>Liabilities</b>				
Undistributed Assets	\$3,065,725	\$6,471,400	\$6,299,315	\$3,237,810
<b>Medina County Park District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,145,188	\$6,237,319	\$7,376,180	\$5,006,327
Accrued Interest Receivable	41,187	11,937	41,187	11,937
<i>Total Assets</i>	<u>\$6,186,375</u>	<u>\$6,249,256</u>	<u>\$7,417,367</u>	<u>\$5,018,264</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$6,186,375</u>	<u>\$6,249,256</u>	<u>\$7,417,367</u>	<u>\$5,018,264</u>
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$729,462	\$61,937,570	\$61,481,175	\$1,185,857
<b>Liabilities</b>				
Intergovernmental Payable	\$238,759	\$53,587,431	\$53,126,509	\$699,681
Payroll Withholdings	490,703	8,350,139	8,354,666	486,176
<i>Total Liabilities</i>	<u>\$729,462</u>	<u>\$61,937,570</u>	<u>\$61,481,175</u>	<u>\$1,185,857</u>
<b>Recorder Housing</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$136,450	\$2,844	\$2,844	\$136,450
Intergovernmental Receivable	3,498	0	0	3,498
<i>Total Assets</i>	<u>\$139,948</u>	<u>\$2,844</u>	<u>\$2,844</u>	<u>\$139,948</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$139,948</u>	<u>\$2,844</u>	<u>\$2,844</u>	<u>\$139,948</u>
<b>Child Support Enforcement Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$21,226	\$1,292,313	\$1,293,133	\$20,406
<b>Liabilities</b>				
Deposits Held and Due to Others	<u>\$21,226</u>	<u>\$1,292,313</u>	<u>\$1,293,133</u>	<u>\$20,406</u>

(continued)

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2009

	Beginning Balance 1/1/09	Additions	Deductions	Ending Balance 12/31/09
<b>Convention and Visitors Bureau</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$465,604	\$465,604	\$0
<b>Liabilities</b>				
Undistributed Assets	\$0	\$465,604	\$465,604	\$0
<b>Deferred Assessment</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,072	\$7,691	\$0	\$10,763
<b>Liabilities</b>				
Undistributed Assets	\$3,072	\$7,691	\$0	\$10,763
<b>Law Enforcement</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$477,297	\$259,425	\$335,072	\$401,650
<b>Liabilities</b>				
Undistributed Assets	\$477,297	\$259,425	\$335,072	\$401,650
<b>Local Emergency Planning Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$48,802	\$40,267	\$69,266	\$19,803
<b>Liabilities</b>				
Undistributed Assets	\$48,802	\$40,267	\$69,266	\$19,803
<b>Medina County Family First Council</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$271,244	\$869,935	\$788,918	\$352,261
Intergovernmental Receivable	20,728	0	20,728	0
<i>Total Assets</i>	\$291,972	\$869,935	\$809,646	\$352,261
<b>Liabilities</b>				
Undistributed Assets	\$291,972	\$869,935	\$809,646	\$352,261
<b>Municipal Fines</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$14	\$718,245	\$718,259	\$0
Intergovernmental Receivable	66,433	56,651	66,433	56,651
<i>Total Assets</i>	\$66,447	\$774,896	\$784,692	\$56,651
<b>Liabilities</b>				
Intergovernmental Payable	\$66,447	\$774,896	\$784,692	\$56,651

(continued)

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2009*

	Beginning Balance 1/1/09	Additions	Deductions	Ending Balance 12/31/09
<b>Medina County Soil and Water Conservation District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$126,718	\$0	\$0	\$126,718
<b>Liabilities</b>				
Undistributed Assets	\$126,718	\$0	\$0	\$126,718
<b>Other Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,833,182	\$4,479,870	\$4,367,605	\$1,945,447
Intergovernmental Receivable	538,627	530,934	538,627	530,934
<i>Total Assets</i>	<u>\$2,371,809</u>	<u>\$5,010,804</u>	<u>\$4,906,232</u>	<u>\$2,476,381</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$2,371,809</u>	<u>\$5,010,804</u>	<u>\$4,906,232</u>	<u>\$2,476,381</u>
<b>Total - All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$21,334,777	\$321,048,443	\$320,321,627	\$22,061,593
Cash and Cash Equivalents in Segregated Accounts	3,198,785	4,007,842	4,470,692	2,735,935
Cash and Cash Equivalents with Fiscal Agents	175	0	0	175
Property Taxes Receivable	223,036,640	216,750,479	223,036,640	216,750,479
Accrued Interest Receivable	41,187	11,937	41,187	11,937
Special Assessments Receivable	10,180,934	10,940,211	10,180,934	10,940,211
Intergovernmental Receivable	8,868,692	8,170,264	8,865,194	8,173,762
<i>Total Assets</i>	<u>\$266,661,190</u>	<u>\$560,929,176</u>	<u>\$566,916,274</u>	<u>\$260,674,092</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$8,544,612	\$72,185,302	\$73,550,591	\$7,179,323
Deposits Held and Due to Others	21,226	1,292,313	1,293,133	20,406
Payroll Withholdings	490,703	8,350,139	8,354,666	486,176
Undistributed Assets	257,604,649	479,101,422	483,717,884	252,988,187
<i>Total Liabilities</i>	<u>\$266,661,190</u>	<u>\$560,929,176</u>	<u>\$566,916,274</u>	<u>\$260,674,092</u>

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

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$10,797,543	\$10,858,051	\$9,666,182	(\$1,191,869)
Sales Taxes	9,409,499	9,462,228	9,080,359	(381,869)
Property Transfer Taxes	1,387,993	1,395,771	1,339,442	(56,329)
Charges for Services	6,955,706	6,994,685	7,160,968	166,283
Licenses and Permits	8,668	8,717	8,365	(352)
Fines and Forfeitures	675,326	679,110	651,703	(27,407)
Intergovernmental	5,048,584	5,076,876	6,418,807	1,341,931
Interest	1,829,091	1,839,341	1,765,110	(74,231)
Rentals	94,089	94,616	90,798	(3,818)
Other	3,721,460	3,742,314	2,095,089	(1,647,225)
<i>Total Revenues</i>	<u>39,927,959</u>	<u>40,151,709</u>	<u>38,276,823</u>	<u>(1,874,886)</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	548,554	543,129	525,592	17,537
Materials and Supplies	5,996	7,865	6,019	1,846
Contractual Services	424,598	417,810	416,902	908
Capital Outlay	8,982	8,660	8,651	9
Other	218,616	165,535	134,689	30,846
Total Commissioners Office	<u>1,206,746</u>	<u>1,142,999</u>	<u>1,091,853</u>	<u>51,146</u>
Printing Services				
Personal Services	51,554	49,473	49,396	77
Materials and Supplies	37,353	37,739	37,640	99
Contractual Services	4,997	4,191	4,160	31
Total Printing Services	<u>93,904</u>	<u>91,403</u>	<u>91,196</u>	<u>207</u>
Microfilming Services				
Materials and Supplies	16,398	17,807	13,831	3,976
Contractual Services	0	3,890	0	3,890
Other	4,713	5,500	385	5,115
Total Microfilming Services	<u>21,111</u>	<u>27,197</u>	<u>14,216</u>	<u>12,981</u>
Auditor - General				
Personal Services	520,132	498,601	498,360	241
Materials and Supplies	1,561	1,496	1,496	0
Contractual Services	40,880	38,842	31,176	7,666
Capital Outlay	2,558	1,373	1,373	0
Other	68,780	127,322	437	126,885
Total Auditor - General	<u>\$633,911</u>	<u>\$667,634</u>	<u>\$532,842</u>	<u>\$134,792</u>

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real				
Contractual Services	\$108,672	\$104,113	\$104,113	\$0
Other	61,794	59,159	57,330	1,829
Total Auditor - Real	170,466	163,272	161,443	1,829
Auditor - Sealer				
Personal Services	36,748	35,210	35,210	0
Materials and Supplies	335	321	321	0
Contractual Services	2,276	1,964	1,932	32
Total Auditor - Sealer	39,359	37,495	37,463	32
Auditor - Personal Property				
Personal Services	294,535	385,136	385,136	0
Materials and Supplies	36,243	42,045	4,586	37,459
Contractual Services	109,865	128,148	70,487	57,661
Capital Outlay	16,190	16,370	10,000	6,370
Other	2,011	2,011	11	2,000
Total Auditor - Personal Property	458,844	573,710	470,220	103,490
Treasurer				
Personal Services	250,120	242,568	239,650	2,918
Contractual Services	77,115	76,200	43,052	33,148
Capital Outlay	4,322	2,115	2,115	0
Other	611	585	585	0
Total Treasurer	332,168	321,468	285,402	36,066
Prosecuting Attorney				
Personal Services	1,240,632	1,230,390	1,188,701	41,689
Materials and Supplies	4,528	4,389	4,000	389
Contractual Services	20,646	25,048	18,906	6,142
Capital Outlay	8,051	6,432	5,551	881
Other	62,757	60,222	38,844	21,378
Total Prosecuting Attorney	1,336,614	1,326,481	1,256,002	70,479
Budget Commission				
Materials and Supplies	678	650	650	0
Contractual Services	160	160	0	160
Total Budget Commission	\$838	\$810	\$650	\$160

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Board of Revision				
Materials and Supplies	\$2,442	\$2,340	\$2,340	\$0
Other	1,261	1,235	585	650
<b>Total Board of Revision</b>	<b>3,703</b>	<b>3,575</b>	<b>2,925</b>	<b>650</b>
Bureau of Inspection (Audit Cost)				
Contractual Services	88,575	87,001	84,866	2,135
Planning Services				
Personal Services	263,360	254,900	252,336	2,564
Materials and Supplies	3,804	4,075	3,644	431
Contractual Services	6,057	9,090	5,414	3,676
Capital Outlay	3,729	2,529	1,985	544
Other	31,261	51,211	16,071	35,140
<b>Total Planning Services</b>	<b>308,211</b>	<b>321,805</b>	<b>279,450</b>	<b>42,355</b>
Data Processing Board				
Personal Services	9,177	9,320	8,793	527
Materials and Supplies	15,405	18,700	14,760	3,940
Contractual Services	27,125	25,770	23,156	2,614
Capital Outlay	11,133	12,000	12,000	0
Other	3,868	22,034	4,540	17,494
<b>Total Data Processing Board</b>	<b>66,708</b>	<b>87,824</b>	<b>63,249</b>	<b>24,575</b>
Board of Elections				
Personal Services	502,462	487,465	485,101	2,364
Materials and Supplies	117,140	74,025	71,844	2,181
Contractual Services	435,207	402,583	400,131	2,452
Capital Outlay	1,585	12,585	11,000	1,585
Other	3,034	3,000	2,907	93
<b>Total Board of Elections</b>	<b>1,059,428</b>	<b>979,658</b>	<b>970,983</b>	<b>8,675</b>
Building and Grounds				
Personal Services	519,072	502,825	497,345	5,480
Materials and Supplies	71,008	97,849	97,847	2
Contractual Services	1,548,493	1,552,184	1,529,813	22,371
Capital Outlay	0	500	500	0
Other	6,326	7,215	7,215	0
<b>Total Building and Grounds</b>	<b>2,144,899</b>	<b>2,160,573</b>	<b>2,132,720</b>	<b>27,853</b>
Garage Services				
Materials and Supplies	18,615	20,044	20,000	44
Contractual Services	499,550	695,114	496,459	198,655
Other	1,090	5,000	1,681	3,319
<b>Total Garage Services</b>	<b>\$519,255</b>	<b>\$720,158</b>	<b>\$518,140</b>	<b>\$202,018</b>

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder				
Personal Services	\$299,422	\$289,560	\$286,889	\$2,671
Materials and Supplies	7,609	7,443	6,732	711
Contractual Services	4,615	5,090	3,985	1,105
Capital Outlay	3,369	2,400	2,071	329
Other	2,389	2,290	2,289	1
Total Recorder	317,404	306,783	301,966	4,817
Total General Government - Legislative and Executive	8,802,144	9,019,846	8,295,586	724,260
General Government - Judicial				
Court of Appeals				
Contractual Services	15,676	18,500	18,500	0
Other	91,038	87,227	87,227	0
Total Court of Appeals	106,714	105,727	105,727	0
NOACA				
Other	51,854	50,000	49,683	317
Common Pleas Court				
Personal Services	1,351,321	1,298,228	1,294,757	3,471
Materials and Supplies	19,404	23,922	18,370	5,552
Contractual Services	684,279	683,717	637,337	46,380
Capital Outlay	24,044	26,131	21,074	5,057
Other	10,440	18,395	12,081	6,314
Total Common Pleas Court	2,089,488	2,050,393	1,983,619	66,774
Jury Commission				
Personal Services	366,021	350,700	350,700	0
Materials and Supplies	9,965	5,447	4,512	935
Contractual Services	15,775	13,199	10,937	2,262
Capital Outlay	3,296	1,976	1,265	711
Other	22,312	21,306	15,990	5,316
Total Jury Commission	417,369	392,628	383,404	9,224
Law Library				
Personal Services	\$0	\$5,200	\$5,200	\$0

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$772,436	\$759,582	\$740,103	\$19,479
Materials and Supplies	14,728	16,381	10,994	5,387
Contractual Services	220,491	225,336	215,351	9,985
Capital Outlay	1,530	4,000	4,000	0
Other	20,130	34,627	30,316	4,311
<b>Total Juvenile Court</b>	<b>1,029,315</b>	<b>1,039,926</b>	<b>1,000,764</b>	<b>39,162</b>
Probate Court				
Personal Services	426,279	432,597	408,436	24,161
Materials and Supplies	6,490	9,233	7,714	1,519
Contractual Services	47,464	62,993	46,619	16,374
Capital Outlay	953	3,000	3,000	0
Other	21,166	23,223	22,078	1,145
<b>Total Probate Court</b>	<b>502,352</b>	<b>531,046</b>	<b>487,847</b>	<b>43,199</b>
Clerk of Courts				
Personal Services	1,442,772	1,464,644	1,382,380	82,264
Materials and Supplies	63,607	78,379	61,315	17,064
Contractual Services	197,987	255,392	207,908	47,484
Capital Outlay	6,193	14,141	1,204	12,937
Other	46,665	56,468	48,409	8,059
<b>Total Clerk of Courts</b>	<b>1,757,224</b>	<b>1,869,024</b>	<b>1,701,216</b>	<b>167,808</b>
Wadsworth Municipal Court				
Personal Services	111,114	115,815	111,620	4,195
Contractual Services	51,422	60,579	55,848	4,731
<b>Total Wadsworth Municipal Court</b>	<b>162,536</b>	<b>176,394</b>	<b>167,468</b>	<b>8,926</b>
Medina Municipal Court				
Personal Services	200,645	226,346	213,385	12,961
Contractual Services	96,285	120,215	59,336	60,879
<b>Total Medina Municipal Court</b>	<b>296,930</b>	<b>346,561</b>	<b>272,721</b>	<b>73,840</b>
<b>Total General Government - Judicial</b>	<b>6,413,782</b>	<b>6,566,899</b>	<b>6,157,649</b>	<b>409,250</b>
Public Safety				
Adult Probation				
Personal Services	566,777	552,720	543,053	9,667
Materials and Supplies	13,365	18,727	9,621	9,106
Contractual Services	120,980	182,491	126,196	56,295
Capital Outlay	28,360	28,699	15,784	12,915
Other	12,197	34,495	11,624	22,871
<b>Total Adult Probation</b>	<b>\$741,679</b>	<b>\$817,132</b>	<b>\$706,278</b>	<b>\$110,854</b>

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Detention Home				
Personal Services	\$1,073,982	\$1,037,865	\$1,029,027	\$8,838
Materials and Supplies	29,284	29,038	28,800	238
Contractual Services	279,571	290,331	265,102	25,229
Capital Outlay	15,816	16,092	16,061	31
Other	37,625	71,593	33,241	38,352
Total Juvenile Detention Home	1,436,278	1,444,919	1,372,231	72,688
Coroner				
Personal Services	108,822	108,970	104,267	4,703
Materials and Supplies	71	100	100	0
Contractual Services	131,602	131,276	128,717	2,559
Other	2,535	2,680	2,500	180
Total Coroner	243,030	243,026	235,584	7,442
Sheriff				
Personal Services	8,637,500	8,306,368	8,105,622	200,746
Materials and Supplies	105,285	107,771	104,937	2,834
Contractual Services	1,429,881	1,676,267	1,599,427	76,840
Capital Outlay	64,379	63,831	56,317	7,514
Other	316,513	333,542	287,750	45,792
Total Sheriff	10,553,558	10,487,779	10,154,053	333,726
Building Regulations				
Personal Services	508,687	487,462	487,394	68
Materials and Supplies	3,712	4,499	3,067	1,432
Contractual Services	41,181	56,306	38,506	17,800
Capital Outlay	2,214	3,952	1,800	2,152
Other	5,545	8,140	4,414	3,726
Total Building Regulations	561,339	560,359	535,181	25,178
Total Public Safety	13,535,884	13,553,215	13,003,327	549,888
Public Works				
County Engineer Office				
Personal Services	392,119	375,710	375,706	4
Health				
Health Programs				
Materials and Supplies	54,302	76,000	76,000	0
Contractual Services	652,328	625,193	625,135	58
Total Health	\$706,630	\$701,193	\$701,135	\$58

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services				
County Home				
Personal Services	\$734,874	\$717,265	\$704,193	\$13,072
Materials and Supplies	121,831	124,973	124,424	549
Contractual Services	72,956	71,517	71,098	419
Capital Outlay	460	507	507	0
Other	7,457	28,852	8,908	19,944
Total County Home	937,578	943,114	909,130	33,984
Soldiers Relief				
Personal Services	249,766	285,143	239,311	45,832
Materials and Supplies	7,169	7,852	5,830	2,022
Contractual Services	1,045,090	1,139,680	979,132	160,548
Capital Outlay	41,673	40,000	22,804	17,196
Other	22,431	31,997	21,117	10,880
Total Soldiers Relief	1,366,129	1,504,672	1,268,194	236,478
Human Service Center				
Personal Services	14,886	21,950	14,263	7,687
Materials and Supplies	346	526	130	396
Contractual Services	93,127	119,763	86,716	33,047
Capital Outlay	0	250	0	250
Other	0	100	0	100
Total Human Service Center	108,359	142,589	101,109	41,480
Child Welfare Board				
Personal Services	362,024	346,870	346,870	0
Contractual Services	852,729	817,035	817,035	0
Other	15,655	15,000	15,000	0
Total Child Welfare Board	1,230,408	1,178,905	1,178,905	0
Total Human Services	3,642,474	3,769,280	3,457,338	311,942
Economic Development and Assistance				
Economic Development				
Contractual Services	31,311	30,000	30,000	0
Other	55,966	53,625	53,624	1
Total Economic Development and Assistance	87,277	83,625	83,624	1
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	4,355,068	4,300,168	4,029,815	270,353
PERS - County Share	3,357,869	3,282,358	3,217,314	65,044
Unemployment	471	470	0	470
Total Employee Fringe Benefits	\$7,713,408	\$7,582,996	\$7,247,129	\$335,867

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental				
Public Assistance				
Grants in Aid	\$309,349	\$296,400	\$296,400	\$0
Medina County Agriculture Society				
Grants in Aid	402,067	386,175	386,175	0
Historical Society				
Grants in Aid	0	750	0	750
<b>Total Intergovernmental</b>	<b>711,416</b>	<b>683,325</b>	<b>682,575</b>	<b>750</b>
<i>Total Expenditures</i>	<i>42,005,134</i>	<i>42,336,089</i>	<i>40,004,069</i>	<i>2,332,020</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(2,077,175)</i>	<i>(2,184,380)</i>	<i>(1,727,246)</i>	<i>457,134</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	302,252	302,252
Transfers Out	(866,201)	(968,173)	(968,173)	0
<i>Total Other Financing Sources (Uses)</i>	<i>(866,201)</i>	<i>(968,173)</i>	<i>(665,921)</i>	<i>302,252</i>
<i>Net Change in Fund Balance</i>	<i>(2,943,376)</i>	<i>(3,152,553)</i>	<i>(2,393,167)</i>	<i>759,386</i>
<i>Fund Balance Beginning of Year</i>	<i>5,647,301</i>	<i>5,647,301</i>	<i>5,647,301</i>	<i>0</i>
Prior Year Encumbrances Appropriated	1,220,003	1,220,003	1,220,003	0
<i>Fund Balance End of Year</i>	<i>\$3,923,928</i>	<i>\$3,714,751</i>	<i>\$4,474,137</i>	<i>\$759,386</i>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Achievement Center Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$11,685,301	\$11,843,818	\$11,035,942	(\$807,876)
Sales Taxes	9,438	9,566	9,173	(393)
Charges for Services	816,315	827,389	793,371	(34,018)
Intergovernmental	5,020,918	5,089,028	6,245,247	1,156,219
Interest	2,007	2,035	1,951	(84)
Donations	13,055	13,232	12,688	(544)
Other	20,420	20,696	28,689	7,993
<i>Total Revenues</i>	17,567,454	17,805,764	18,127,061	321,297
<b>Expenditures</b>				
Current:				
Health				
Program for DD				
Personal Services	11,425,459	11,775,296	11,268,240	507,056
Materials and Supplies	386,875	360,707	302,932	57,775
Contractual Services	4,084,000	3,797,287	3,373,116	424,171
Capital Outlay	304,037	290,622	216,734	73,888
Other	195,434	183,124	95,965	87,159
Total Health	16,395,805	16,407,036	15,256,987	1,150,049
Employee Fringe Benefits				
Program for DD				
Fringe Benefits	2,288,632	2,288,632	2,129,198	159,434
PERS - County Share	1,312,373	1,312,373	1,298,348	14,025
Unemployment	179,986	179,986	24,719	155,267
Total Employee Fringe Benefits	3,780,991	3,780,991	3,452,265	328,726
<i>Total Expenditures</i>	20,176,796	20,188,027	18,709,252	1,478,775
<i>Net Change in Fund Balance</i>	(2,609,342)	(2,382,263)	(582,191)	1,800,072
<i>Fund Balance Beginning of Year</i>	11,657,482	11,657,482	11,657,482	0
Prior Year Encumbrances Appropriated	603,118	603,118	603,118	0
<i>Fund Balance End of Year</i>	\$9,651,258	\$9,878,337	\$11,678,409	\$1,800,072

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*ADAMH Board Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$7,297,079	\$7,016,482	\$5,860,920	(\$1,155,562)
Rentals	218,973	226,457	172,406	(54,051)
Other	25,266	26,130	19,893	(6,237)
<i>Total Revenues</i>	<u>7,541,318</u>	<u>7,269,069</u>	<u>6,053,219</u>	<u>(1,215,850)</u>
<b>Expenditures</b>				
Current:				
Health				
ADAMH Board				
Personal Services	374,034	390,197	329,100	61,097
Materials and Supplies	22,051	22,895	17,891	5,004
Contractual Services	7,743,008	8,034,618	6,792,124	1,242,494
Capital Outlay	109,499	113,150	30,320	82,830
Other	34,965	36,433	31,757	4,676
Total Health	<u>8,283,557</u>	<u>8,597,293</u>	<u>7,201,192</u>	<u>1,396,101</u>
Employee Fringe Benefits				
ADAMH Board				
Fringe Benefits	66,553	66,553	54,262	12,291
PERS - County Share	64,477	64,477	56,370	8,107
Unemployment	0	10	0	10
Total Employee Fringe Benefits	<u>131,030</u>	<u>131,040</u>	<u>110,632</u>	<u>20,408</u>
<i>Total Expenditures</i>	<u>8,414,587</u>	<u>8,728,333</u>	<u>7,311,824</u>	<u>1,416,509</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(873,269)</u>	<u>(1,459,264)</u>	<u>(1,258,605)</u>	<u>200,659</u>
<b>Other Financing Sources</b>				
Transfers In	0	0	121,740	121,740
<i>Net Change in Fund Balance</i>	<u>(873,269)</u>	<u>(1,459,264)</u>	<u>(1,136,865)</u>	<u>322,399</u>
<i>Fund Balance Beginning of Year</i>	3,387,676	3,387,676	3,387,676	0
Prior Year Encumbrances Appropriated	1,023,269	1,023,269	1,023,269	0
<i>Fund Balance End of Year</i>	<u>\$3,537,676</u>	<u>\$2,951,681</u>	<u>\$3,274,080</u>	<u>\$322,399</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$11,746,907	\$11,989,475	\$11,470,737	(\$518,738)
Donations	14,138	14,527	11,690	(2,837)
Other	155,179	159,445	128,307	(31,138)
<i>Total Revenues</i>	<u>11,916,224</u>	<u>12,163,447</u>	<u>11,610,734</u>	<u>(552,713)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Public Assistance				
Personal Services	2,698,239	2,343,163	2,198,344	144,819
Materials and Supplies	134,439	161,092	97,725	63,367
Contractual Services	3,225,594	4,080,485	2,534,902	1,545,583
Capital Outlay	6,899	37,527	8,076	29,451
Other	167,419	202,493	137,154	65,339
Total Public Assistance	<u>6,232,590</u>	<u>6,824,760</u>	<u>4,976,201</u>	<u>1,848,559</u>
Social Services				
Personal Services	1,431,842	1,264,000	1,166,569	97,431
Contractual Services	6,000,493	5,682,469	5,034,833	647,636
Total Social Services	<u>7,432,335</u>	<u>6,946,469</u>	<u>6,201,402</u>	<u>745,067</u>
Total Human Services	<u>13,664,925</u>	<u>13,771,229</u>	<u>11,177,603</u>	<u>2,593,626</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	797,677	759,837	649,894	109,943
PERS - County Share	570,755	505,041	465,013	40,028
Unemployment	4,533	5,370	3,568	1,802
Total Employee Fringe Benefits	<u>1,372,965</u>	<u>1,270,248</u>	<u>1,118,475</u>	<u>151,773</u>
<i>Total Expenditures</i>	<u>15,037,890</u>	<u>15,041,477</u>	<u>12,296,078</u>	<u>2,745,399</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,121,666)</u>	<u>(2,878,030)</u>	<u>(685,344)</u>	<u>2,192,686</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,275,305	2,275,305	452,600	(1,822,705)
Transfers Out	0	(150,000)	0	150,000
<i>Total Other Financing Sources (Uses)</i>	<u>2,275,305</u>	<u>2,125,305</u>	<u>452,600</u>	<u>(1,672,705)</u>
<i>Net Change in Fund Balance</i>	<u>(846,361)</u>	<u>(752,725)</u>	<u>(232,744)</u>	<u>519,981</u>
<i>Fund Balance Beginning of Year</i>	1,090,273	1,090,273	1,090,273	0
Prior Year Encumbrances Appropriated	536,410	536,410	536,410	0
<i>Fund Balance End of Year</i>	<u>\$780,322</u>	<u>\$873,958</u>	<u>\$1,393,939</u>	<u>\$519,981</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Medina County Sewer District Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$19,004,677	\$19,004,677	\$14,817,672	(\$4,187,005)
Tap In Fees	1,639,431	1,639,431	842,897	(796,534)
Special Assessments	24,985	24,985	12,846	(12,139)
Other	471,863	471,863	417,689	(54,174)
OWDA Loan Proceeds Issued	0	0	281,950	281,950
<i>Total Revenues</i>	<u>21,140,956</u>	<u>21,140,956</u>	<u>16,373,054</u>	<u>(4,767,902)</u>
<b>Expenses</b>				
Personal Services	7,202,400	7,202,400	6,848,228	354,172
Materials and Supplies	1,687,393	1,687,393	1,386,904	300,489
Contractual Services	6,532,571	6,532,571	4,481,035	2,051,536
Capital Outlay	973,054	973,054	16,955	956,099
Other	1,320,000	1,320,000	193,333	1,126,667
Debt Service:				
Principal	3,762,688	5,371,635	5,021,717	349,918
Interest and Fiscal Charges	2,099,650	2,922,990	2,356,560	566,430
<i>Total Expenses</i>	<u>23,577,756</u>	<u>26,010,043</u>	<u>20,304,732</u>	<u>5,705,311</u>
<i>Excess of Revenues Under Expenses</i>				
<i>Before Transfers</i>	(2,436,800)	(4,869,087)	(3,931,678)	937,409
Transfers In	23,389	23,389	0	(23,389)
Transfers Out	(900,000)	(900,000)	0	900,000
<i>Net Change in Fund Equity</i>	(3,313,411)	(5,745,698)	(3,931,678)	1,814,020
<i>Fund Equity Beginning of Year</i>	10,147,233	10,147,233	10,147,233	0
Prior Year Encumbrances Appropriated	2,885,305	2,885,305	2,885,305	0
<i>Fund Equity End of Year</i>	<u>\$9,719,127</u>	<u>\$7,286,840</u>	<u>\$9,100,860</u>	<u>\$1,814,020</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Medina County Water District Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$8,682,086	\$6,082,086	\$5,599,070	(\$483,016)
Tap In Fees	1,359,704	1,359,704	699,078	(660,626)
Interest	3,293,292	3,293,292	639,791	(2,653,501)
Other	973,881	973,881	750,139	(223,742)
OWDA Loan Proceeds	0	0	1,847,070	1,847,070
<i>Total Revenues</i>	14,308,963	11,708,963	9,535,148	(2,173,815)
<b>Expenses</b>				
Personal Services	1,757,683	1,210,045	1,210,045	0
Materials and Supplies	695,866	1,338,887	1,233,368	105,519
Contractual Services	4,806,342	2,573,710	2,573,710	0
Capital Outlay	228,604	1,018,004	765,170	252,834
Other	1,474,657	230,506	230,506	0
Debt Service:				
Principal Retirement	2,655,278	3,912,430	3,912,430	0
Interest and Fiscal Charges	2,229,471	3,315,669	3,315,669	0
<i>Total Expenses</i>	13,847,901	13,599,251	13,240,898	358,353
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	461,062	(1,890,288)	(3,705,750)	(1,815,462)
Transfers In	177,753	177,753	0	(177,753)
Transfers Out	(500,000)	(500,000)	0	500,000
<i>Net Change in Fund Equity</i>	138,815	(2,212,535)	(3,705,750)	(1,493,215)
<i>Fund Deficit Beginning of Year</i>	(57,066)	(57,066)	(57,066)	0
Prior Year Encumbrances Appropriated	2,687,502	2,687,502	2,687,502	0
<i>Fund Equity (Deficit) End of Year</i>	\$2,769,251	\$417,901	(\$1,075,314)	(\$1,493,215)

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste Management Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$7,878,178	\$7,878,178	\$6,969,507	(\$908,671)
Interest	914,446	914,446	664,097	(250,349)
Intergovernmental	28,259	28,259	25,000	(3,259)
Other	50,563	50,563	44,731	(5,832)
<i>Total Revenues</i>	<u>8,871,446</u>	<u>8,871,446</u>	<u>7,703,335</u>	<u>(1,168,111)</u>
<b>Expenses</b>				
Personal Services	245,400	245,400	233,370	12,030
Materials and Supplies	38,993	38,993	27,969	11,024
Contractual Services	7,627,446	7,627,446	7,068,316	559,130
Capital Outlay	221,889	221,889	104,698	117,191
Other	314,296	314,296	185,990	128,306
Debt Service:				
Principal Retirement	685,860	1,021,557	1,021,557	0
Interest and Fiscal Charges	211,596	345,684	345,684	0
<i>Total Expenses</i>	<u>9,345,480</u>	<u>9,815,265</u>	<u>8,987,584</u>	<u>827,681</u>
<i>Net Change in Fund Equity</i>	(474,034)	(943,819)	(1,284,249)	(340,430)
<i>Fund Equity Beginning of Year</i>	487,100	487,100	487,100	0
Prior Year Encumbrances Appropriated	858,409	858,409	858,409	0
<i>Fund Equity End of Year</i>	<u>\$871,475</u>	<u>\$401,690</u>	<u>\$61,260</u>	<u>(\$340,430)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Auto and Gas Tax Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$245,892	\$235,968	(\$9,924)
Fines and Forfeitures	58,575	56,211	(2,364)
Intergovernmental	7,638,210	7,329,941	(308,269)
Interest	98,974	94,980	(3,994)
Other	476,974	105,065	(371,909)
<i>Total Revenues</i>	<u>8,518,625</u>	<u>7,822,165</u>	<u>(696,460)</u>
<b>Expenditures</b>			
Current:			
Public Works			
Engineer - Administration			
Personal Services	1,197,500	597,978	599,522
Materials and Supplies	70,802	15,306	55,496
Contractual Services	83,616	30,952	52,664
Capital Outlay	3,700	500	3,200
Other	6,817	5,547	1,270
Total Engineer - Administration	<u>1,362,435</u>	<u>650,283</u>	<u>712,152</u>
Engineer - Road			
Personal Services	1,802,000	1,571,297	230,703
Materials and Supplies	1,776,524	1,282,457	494,067
Contractual Services	3,706,849	2,746,522	960,327
Capital Outlay	351,155	203,750	147,405
Other	76,910	27,826	49,084
Total Engineer - Road	<u>7,713,438</u>	<u>5,831,852</u>	<u>1,881,586</u>
Engineer - Bridges and Culverts			
Personal Services	538,750	390,302	148,448
Materials and Supplies	288,383	158,698	129,685
Contractual Services	706,278	527,490	178,788
Capital Outlay	35,799	7,500	28,299
Other	6,000	1,000	5,000
Total Engineer - Bridges and Culverts	<u>1,575,210</u>	<u>1,084,990</u>	<u>490,220</u>
Total Public Works	<u>\$10,651,083</u>	<u>\$7,567,125</u>	<u>\$3,083,958</u>

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Auto and Gas Tax Fund (continued)*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$214,000	\$161,840	\$52,160
PERS - County Share	167,650	133,014	34,636
Total Engineer - Administration	<u>381,650</u>	<u>294,854</u>	<u>86,796</u>
Engineer - Road			
Fringe Benefits	436,100	384,388	51,712
PERS - County Share	252,300	211,822	40,478
Unemployment	7,460	4,745	2,715
Total Engineer - Road	<u>695,860</u>	<u>600,955</u>	<u>94,905</u>
Engineer - Bridges and Culverts			
Fringe Benefits	16,775	10,501	6,274
PERS - County Share	75,500	54,642	20,858
Total Engineer - Bridges and Culverts	<u>92,275</u>	<u>65,143</u>	<u>27,132</u>
Total Employee Fringe Benefits	<u>1,169,785</u>	<u>960,952</u>	<u>208,833</u>
Debt Service:			
Principal Retirement	<u>33,161</u>	<u>33,161</u>	<u>0</u>
<i>Total Expenditures</i>	<u>11,854,029</u>	<u>8,561,238</u>	<u>3,292,791</u>
<i>Net Change in Fund Balance</i>	(3,335,404)	(739,073)	2,596,331
<i>Fund Balance Beginning of Year</i>	2,994,809	2,994,809	0
Prior Year Encumbrances Appropriated	<u>685,754</u>	<u>685,754</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$345,159</u></u>	<u><u>\$2,941,490</u></u>	<u><u>\$2,596,331</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$638,461	\$583,558	(\$54,903)
Intergovernmental	2,631,799	2,405,482	(226,317)
Other	2,790	2,550	(240)
<i>Total Revenues</i>	<u>3,273,050</u>	<u>2,991,590</u>	<u>(281,460)</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,805,265	1,291,372	513,893
Materials and Supplies	56,016	46,686	9,330
Contractual Services	1,194,061	949,984	244,077
Capital Outlay	9,568	4,848	4,720
Other	62,906	55,286	7,620
Total General Government - Judicial	<u>3,127,816</u>	<u>2,348,176</u>	<u>779,640</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	265,870	242,219	23,651
PERS - County Share	248,719	176,390	72,329
Unemployment	15,000	10,504	4,496
Total Employee Fringe Benefits	<u>529,589</u>	<u>429,113</u>	<u>100,476</u>
<i>Total Expenditures</i>	<u>3,657,405</u>	<u>2,777,289</u>	<u>880,116</u>
<i>Net Change in Fund Balance</i>	(384,355)	214,301	598,656
<i>Fund Balance Beginning of Year</i>	553,306	553,306	0
Prior Year Encumbrances Appropriated	46,051	46,051	0
<i>Fund Balance End of Year</i>	<u><u>\$215,002</u></u>	<u><u>\$813,658</u></u>	<u><u>\$598,656</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$498,609	\$329,703	(\$168,906)
Other	1,391	1,210	(181)
<i>Total Revenues</i>	<u>500,000</u>	<u>330,913</u>	<u>(169,087)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Children's Services Board			
Contractual Services	453,963	363,528	90,435
Other	93,129	77,448	15,681
<i>Total Expenditures</i>	<u>547,092</u>	<u>440,976</u>	<u>106,116</u>
<i>Net Change in Fund Balance</i>	(47,092)	(110,063)	(62,971)
<i>Fund Balance Beginning of Year</i>	305,151	305,151	0
Prior Year Encumbrances Appropriated	<u>36,792</u>	<u>36,792</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$294,851</u></u>	<u><u>\$231,880</u></u>	<u><u>(\$62,971)</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Block Grant Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$2,293,677	\$227,792	(\$2,065,885)
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	41,808	15,520	26,288
Contractual Services	2,177,830	219,631	1,958,199
Capital Outlay	8,000	8,000	0
Other	16,854	3,927	12,927
Total Economic Development and Assistance	2,244,492	247,078	1,997,414
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	6,571	2,186	4,385
PERS - County Share	5,854	1,803	4,051
Total Employee Fringe Benefits	12,425	3,989	8,436
<i>Total Expenditures</i>	2,256,917	251,067	2,005,850
<i>Net Change in Fund Balance</i>	36,760	(23,275)	(60,035)
<i>Fund Deficit Beginning of Year</i>	(84,306)	(84,306)	0
Prior Year Encumbrances Appropriated	53,663	53,663	0
<i>Fund Balance (Deficit) End of Year</i>	\$6,117	(\$53,918)	(\$60,035)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Housing Improvement Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$432,761	\$307,087	(\$125,674)
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Personal Services	9,568	9,561	7
Contractual Services	374,503	239,953	134,550
Capital Outlay	1,468	1,108	360
Other	31	5	26
Total Economic Development and Assistance	385,570	250,627	134,943
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	1,806	1,680	126
PERS - County Share	1,340	1,339	1
Total Employee Fringe Benefits	3,146	3,019	127
<i>Total Expenditures</i>	388,716	253,646	135,070
<i>Net Change in Fund Balance</i>	44,045	53,441	9,396
<i>Fund Deficit Beginning of Year</i>	(144,508)	(144,508)	0
Prior Year Encumbrances Appropriated	100,466	100,466	0
<i>Fund Balance End of Year</i>	\$3	\$9,399	\$9,396

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Oriented Policing Services Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$5,600	\$5,600	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	5,600	5,600	0
<i>Fund Deficit Beginning of Year</i>	<u>(5,600)</u>	<u>(5,600)</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Safety Awareness Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$504,537	\$300,254	(\$204,283)
<b>Expenditures</b>			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	124,119	81,659	42,460
Materials and Supplies	7,155	7,067	88
Contractual Services	187,047	69,163	117,884
Capital Outlay	2,840	2,840	0
Other	162,438	98,901	63,537
Total Public Safety	483,599	259,630	223,969
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	28,280	17,805	10,475
PERS - County Share	17,377	11,432	5,945
Total Employee Fringe Benefits	45,657	29,237	16,420
<i>Total Expenditures</i>	529,256	288,867	240,389
<i>Net Change in Fund Balance</i>	(24,719)	11,387	36,106
<i>Fund Deficit Beginning of Year</i>	(14,681)	(14,681)	0
Prior Year Encumbrances Appropriated	39,401	39,401	0
<i>Fund Balance End of Year</i>	\$1	\$36,107	\$36,106

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Computer Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$251,993	\$226,710	(\$25,283)
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	50,000	37,937	12,063
Capital Outlay	120,000	18,396	101,604
Other	49,470	0	49,470
Total General Government - Legislative and Executive	219,470	56,333	163,137
General Government - Judicial			
Clerk of Courts			
Personal Services	44,525	43,309	1,216
Capital Outlay	30,392	6,250	24,142
Other	53,401	45,717	7,684
Total Clerk of Courts	128,318	95,276	33,042
Juvenile Court			
Capital Outlay	3,692	501	3,191
Other	15,031	14,500	531
Total Juvenile Court	18,723	15,001	3,722
Probate Court			
Capital Outlay	14,500	11,000	3,500
Other	18,931	18,000	931
Total Probate Court	33,431	29,000	4,431
Total General Government - Judicial	180,472	139,277	41,195
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	9,225	7,931	1,294
PERS - County Share	7,000	5,311	1,689
Total Record's Computer	16,225	13,242	2,983
Clerk of Courts			
Fringe Benefits	8,775	8,600	175
PERS - County Share	6,235	6,063	172
Total Clerk of Courts	15,010	14,663	347
Total Employee Fringe Benefits	31,235	27,905	3,330
<i>Total Expenditures</i>	431,177	223,515	207,662
<i>Net Change in Fund Balance</i>	(179,184)	3,195	182,379
<i>Fund Balance Beginning of Year</i>	321,138	321,138	0
Prior Year Encumbrances Appropriated	35,447	35,447	0
<i>Fund Balance End of Year</i>	\$177,401	\$359,780	\$182,379

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Home Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$892,573	\$753,690	(\$138,883)
Intergovernmental	111,616	167,187	55,571
Donations	15,221	13,958	(1,263)
Other	952	873	(79)
<i>Total Revenues</i>	<u>1,020,362</u>	<u>935,708</u>	<u>(84,654)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
County History Project			
Contractual Services	1,033,870	820,512	213,358
Capital Outlay	23,336	11,259	12,077
Other	35,236	16,304	18,932
<i>Total Expenditures</i>	<u>1,092,442</u>	<u>848,075</u>	<u>244,367</u>
<i>Net Change in Fund Balance</i>	(72,080)	87,633	159,713
<i>Fund Balance Beginning of Year</i>	103,784	103,784	0
Prior Year Encumbrances Appropriated	9,711	9,711	0
<i>Fund Balance End of Year</i>	<u>\$41,415</u>	<u>\$201,128</u>	<u>\$159,713</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Courthouse Security Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$100,000	\$78,927	(\$21,073)
<b>Expenditures</b>			
Current:			
Public Safety			
Courthouse Security			
Personal Services	69,000	68,085	915
Other	17,803	3,002	14,801
Total Public Safety	86,803	71,087	15,716
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	2,039	1,732	307
PERS - County Share	11,285	11,098	187
Total Employee Fringe Benefits	13,324	12,830	494
<i>Total Expenditures</i>	100,127	83,917	16,210
<i>Excess of Revenues Under Expenditures</i>	(127)	(4,990)	(4,863)
<b>Other Financing Sources</b>			
Transfers In	100,000	51,236	(48,764)
<i>Net Change in Fund Balance</i>	99,873	46,246	(53,627)
<i>Fund Deficit Beginning of Year</i>	(24,419)	(24,419)	0
<i>Fund Balance End of Year</i>	\$75,454	\$21,827	(\$53,627)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Crippled Children Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$0	\$244,709	\$244,709
<b>Expenditures</b>			
Current:			
Human Services			
Crippled Children			
Other	444,712	386,242	58,470
<i>Excess of Revenues Under Expenditures</i>	(444,712)	(141,533)	303,179
<b>Other Financing Sources</b>			
Transfers In	444,715	141,533	(303,182)
<i>Net Change in Fund Balance</i>	3	0	(3)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$3	\$0	(\$3)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$1,500,000	\$529,713	(\$970,287)
<b>Expenditures</b>			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	551,690	96,425	455,265
<i>Net Change in Fund Balance</i>	948,310	433,288	(515,022)
<i>Fund Balance Beginning of Year</i>	3,446,132	3,446,132	0
Prior Year Encumbrances Appropriated	51,690	51,690	0
<i>Fund Balance End of Year</i>	<u>\$4,446,132</u>	<u>\$3,931,110</u>	<u>(\$515,022)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$294,949	\$332,761	\$37,812
Fines and Forfeitures	27,723	31,277	3,554
Donations	27,950	31,533	3,583
Other	13,043	14,715	1,672
<i>Total Revenues</i>	<u>363,665</u>	<u>410,286</u>	<u>46,621</u>
<b>Expenditures</b>			
Current:			
Health			
Animal Control			
Personal Services	175,820	165,167	10,653
Materials and Supplies	28,905	26,198	2,707
Contractual Services	98,107	96,835	1,272
Capital Outlay	13,650	1,000	12,650
Other	13,554	8,469	5,085
Total Health	<u>330,036</u>	<u>297,669</u>	<u>32,367</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	46,120	35,773	10,347
PERS - County Share	24,620	20,720	3,900
Total Employee Fringe Benefits	<u>70,740</u>	<u>56,493</u>	<u>14,247</u>
<i>Total Expenditures</i>	<u>400,776</u>	<u>354,162</u>	<u>46,614</u>
<i>Net Change in Fund Balance</i>	(37,111)	56,124	93,235
<i>Fund Balance Beginning of Year</i>	228,282	228,282	0
Prior Year Encumbrances Appropriated	<u>7,166</u>	<u>7,166</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$198,337</u></u>	<u><u>\$291,572</u></u>	<u><u>\$93,235</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**DRETAC Fund**  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$398,240	\$509,224	\$110,984
Other	3,010	3,849	839
<i>Total Revenues</i>	<u>401,250</u>	<u>513,073</u>	<u>111,823</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	149,730	141,107	8,623
Materials and Supplies	11,494	8,687	2,807
Contractual Services	87,612	72,405	15,207
Capital Outlay	51,443	44,881	6,562
Other	8,743	6,418	2,325
Total DRETAC Treasurer	<u>309,022</u>	<u>273,498</u>	<u>35,524</u>
DRETAC Prosecutor			
Personal Services	180,272	173,370	6,902
Materials and Supplies	8,242	6,919	1,323
Contractual Services	15,805	10,928	4,877
Capital Outlay	27,082	22,720	4,362
Other	30,227	29,852	375
Total DRETAC Prosecutor	<u>261,628</u>	<u>243,789</u>	<u>17,839</u>
Total General Government - Legislative and Executive	<u>570,650</u>	<u>517,287</u>	<u>53,363</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	23,825	19,542	4,283
PERS - County Share	20,970	19,564	1,406
Total DRETAC Treasurer	<u>44,795</u>	<u>39,106</u>	<u>5,689</u>
DRETAC Prosecutor			
Fringe Benefits	35,890	34,867	1,023
PERS - County Share	25,480	24,272	1,208
Total DRETAC Prosecutor	<u>61,370</u>	<u>59,139</u>	<u>2,231</u>
Total Employee Fringe Benefits	<u>106,165</u>	<u>98,245</u>	<u>7,920</u>
<i>Total Expenditures</i>	<u>676,815</u>	<u>615,532</u>	<u>61,283</u>
<i>Net Change in Fund Balance</i>	(275,565)	(102,459)	173,106
<i>Fund Balance Beginning of Year</i>	420,744	420,744	0
Prior Year Encumbrances Appropriated	<u>73,957</u>	<u>73,957</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$219,136</u>	<u>\$392,242</u>	<u>\$173,106</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Enforcement Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$1,798,665	\$1,363,606	(\$435,059)
Intergovernmental	1,256,158	1,209,919	(46,239)
Donations	736	614	(122)
Other	12,506	10,427	(2,079)
<i>Total Revenues</i>	<u>3,068,065</u>	<u>2,584,566</u>	<u>(483,499)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	844,382	523,554	320,828
Materials and Supplies	20,934	15,230	5,704
Contractual Services	1,720,827	1,678,605	42,222
Capital Outlay	31,017	22,848	8,169
Other	57,938	40,587	17,351
Total Public Safety	<u>2,675,098</u>	<u>2,280,824</u>	<u>394,274</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	159,655	92,111	67,544
PERS - County Share	139,075	81,891	57,184
Unemployment	10,120	8,184	1,936
Total Employee Fringe Benefits	<u>308,850</u>	<u>182,186</u>	<u>126,664</u>
<i>Total Expenditures</i>	<u>2,983,948</u>	<u>2,463,010</u>	<u>520,938</u>
<i>Net Change in Fund Balance</i>	84,117	121,556	37,439
<i>Fund Balance Beginning of Year</i>	1,181,985	1,181,985	0
Prior Year Encumbrances Appropriated	24,596	24,596	0
<i>Fund Balance End of Year</i>	<u><u>\$1,290,698</u></u>	<u><u>\$1,328,137</u></u>	<u><u>\$37,439</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Help America Vote Act Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$1,971	\$1,971	\$0
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Help America Vote			
Personal Services	1,971	1,971	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$23,917	\$20,187	(\$3,730)
Other	1,583	1,336	(247)
<i>Total Revenues</i>	<u>25,500</u>	<u>21,523</u>	<u>(3,977)</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	29,831	10,255	19,576
<i>Net Change in Fund Balance</i>	(4,331)	11,268	15,599
<i>Fund Balance Beginning of Year</i>	23,459	23,459	0
Prior Year Encumbrances Appropriated	6,371	6,371	0
<i>Fund Balance End of Year</i>	<u>\$25,499</u>	<u>\$41,098</u>	<u>\$15,599</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Detention Center Donations Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Donations	\$16,000	\$350	(\$15,650)
<b>Expenditures</b>			
Current:			
Public Safety			
Juvenile Detention Center Donation			
Other	15,758	7,113	8,645
<i>Net Change in Fund Balance</i>	242	(6,763)	(7,005)
<i>Fund Balance Beginning of Year</i>	15,021	15,021	0
Prior Year Encumbrances Appropriated	858	858	0
<i>Fund Balance End of Year</i>	<u>\$16,121</u>	<u>\$9,116</u>	<u>(\$7,005)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$60,000	\$36,429	(\$23,571)
<b>Expenditures</b>			
Current:			
Human Services			
Women's Shelter			
Contractual Services	72,255	59,376	12,879
<i>Net Change in Fund Balance</i>	(12,255)	(22,947)	(10,692)
<i>Fund Deficit Beginning of Year</i>	(15,187)	(15,187)	0
Prior Year Encumbrances Appropriated	32,255	32,255	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$4,813</u>	<u>(\$5,879)</u>	<u>(\$10,692)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Office for Older Adults Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$642,944	\$514,848	(\$128,096)
Donations	20,489	12,826	(7,663)
Other	190,319	39,577	(150,742)
<i>Total Revenues</i>	<u>853,752</u>	<u>567,251</u>	<u>(286,501)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Title III-B			
Personal Services	142,976	126,880	16,096
Materials and Supplies	6,672	6,169	503
Contractual Services	111,313	87,378	23,935
Total Title III-B	<u>260,961</u>	<u>220,427</u>	<u>40,534</u>
Title III-C			
Personal Services	185,542	164,242	21,300
Materials and Supplies	1,175	1,031	144
Contractual Services	38,293	36,148	2,145
Other	100	0	100
Total Title III-C	<u>225,110</u>	<u>201,421</u>	<u>23,689</u>
Donations			
Personal Services	23,084	21,837	1,247
Contractual Services	20,842	13,677	7,165
Capital Outlay	1,517	1,200	317
Other	44,508	24,385	20,123
Total Donations	<u>89,951</u>	<u>61,099</u>	<u>28,852</u>
Adult Protective Services			
Personal Services	75,529	54,962	20,567
Contractual Services	33,513	30,612	2,901
Capital Outlay	1,000	0	1,000
Other	5,861	2,072	3,789
Total Adult Protective Services	<u>115,903</u>	<u>87,646</u>	<u>28,257</u>
Home Delivered Meals			
Personal Services	14,925	3,592	11,333
Contractual Services	56,987	32,135	24,852
Total Home Delivered Meals	<u>71,912</u>	<u>35,727</u>	<u>36,185</u>
Total Human Services	<u>\$763,837</u>	<u>\$606,320</u>	<u>\$157,517</u>

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Office for Older Adults Fund (continued)*  
*For the Year Ended December 31, 2009*

	Final	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Title III-B			
Fringe Benefits	\$10,214	\$9,253	\$961
PERS - County Share	20,297	17,763	2,534
Unemployment	4,501	3,740	761
Total Title III-B	35,012	30,756	4,256
Title III-C			
Fringe Benefits	12,689	11,201	1,488
PERS - County Share	23,838	20,855	2,983
Unemployment	3,749	0	3,749
Total Title III-C	40,276	32,056	8,220
Donations			
Fringe Benefits	5,195	4,496	699
PERS - County Share	3,232	3,057	175
Total Donations	8,427	7,553	874
Adult Protective Services			
Fringe Benefits	6,053	3,644	2,409
PERS - County Share	10,573	7,726	2,847
Total Adult Protective Services	16,626	11,370	5,256
Home Delivered Meals			
Fringe Benefits	518	103	415
PERS - County Share	2,093	472	1,621
Unemployment	455	0	455
Total Home Delivered Meals	3,066	575	2,491
Total Employee Fringe Benefits	103,407	82,310	21,097
<i>Total Expenditures</i>	867,244	688,630	178,614
<i>Excess of Revenues Under Expenditures</i>	(13,492)	(121,379)	(107,887)
<b>Other Financing Sources</b>			
Transfers In	108,185	108,185	0
<i>Net Change in Fund Balance</i>	94,693	(13,194)	(107,887)
<i>Fund Deficit Beginning of Year</i>	(75,776)	(75,776)	0
Prior Year Encumbrances Appropriated	24,901	24,901	0
<i>Fund Balance (Deficit) End of Year</i>	\$43,818	(\$64,069)	(\$107,887)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ohio Criminal Justice Service Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$196,662	\$167,982	(\$28,680)
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff			
Contractual Services	151,349	130,260	21,089
<i>Excess of Revenues Over Expenditures</i>	45,313	37,722	(7,591)
<b>Other Financing Sources</b>			
Transfers In	9,963	4,788	(5,175)
<i>Net Change in Fund Balance</i>	55,276	42,510	(12,766)
<i>Fund Deficit Beginning of Year</i>	(153,317)	(153,317)	0
Prior Year Encumbrances Appropriated	98,042	98,042	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1</u>	<u>(\$12,765)</u>	<u>(\$12,766)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Port Authority Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$12,000	\$9,729	(\$2,271)
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Port Authority			
Other	37,197	14,980	22,217
<i>Net Change in Fund Balance</i>	(25,197)	(5,251)	19,946
<i>Fund Balance Beginning of Year</i>	41,284	41,284	0
Prior Year Encumbrances Appropriated	7,497	7,497	0
<i>Fund Balance End of Year</i>	<u>\$23,584</u>	<u>\$43,530</u>	<u>\$19,946</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,962,694	\$1,160,076	(\$802,618)
Other	44,506	26,306	(18,200)
<i>Total Revenues</i>	<u>2,007,200</u>	<u>1,186,382</u>	<u>(820,818)</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	502,000	492,776	9,224
Materials and Supplies	74,056	23,906	50,150
Contractual Services	4,202,674	4,100,997	101,677
Capital Outlay	59,825	20,325	39,500
Other	24,340	13,596	10,744
Total General Government - Legislative and Executive	<u>4,862,895</u>	<u>4,651,600</u>	<u>211,295</u>
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	199,360	87,240	112,120
PERS - County Share	114,400	58,842	55,558
Unemployment	27,055	7,814	19,241
Total Employee Fringe Benefits	<u>340,815</u>	<u>153,896</u>	<u>186,919</u>
<i>Total Expenditures</i>	<u>5,203,710</u>	<u>4,805,496</u>	<u>398,214</u>
<i>Net Change in Fund Balance</i>	(3,196,510)	(3,619,114)	(422,604)
<i>Fund Balance Beginning of Year</i>	4,437,455	4,437,455	0
Prior Year Encumbrances Appropriated	<u>32,750</u>	<u>32,750</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,273,695</u>	<u>\$851,091</u>	<u>(\$422,604)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Program Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$43,000	\$40,289	(\$2,711)
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Revolving Loan			
Other	121,927	16,225	105,702
<i>Net Change in Fund Balance</i>	(78,927)	24,064	102,991
<i>Fund Balance Beginning of Year</i>	108,609	108,609	0
Prior Year Encumbrances Appropriated	9,527	9,527	0
<i>Fund Balance End of Year</i>	<u>\$39,209</u>	<u>\$142,200</u>	<u>\$102,991</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Safe Communities Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$118,796	\$54,478	(\$64,318)
<b>Expenditures</b>			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	93,109	45,175	47,934
Contractual Services	2,640	0	2,640
Total Public Safety	95,749	45,175	50,574
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	3,058	1,344	1,714
PERS - County Share	16,736	7,975	8,761
Total Employee Fringe Benefits	19,794	9,319	10,475
<i>Total Expenditures</i>	115,543	54,494	61,049
<i>Net Change in Fund Balance</i>	3,253	(16)	(3,269)
<i>Fund Deficit Beginning of Year</i>	(3,251)	(3,251)	0
<i>Fund Balance (Deficit) End of Year</i>	\$2	(\$3,267)	(\$3,269)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*School Sales Tax Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Sales Tax	\$11,000,000	\$8,958,476	(\$2,041,524)
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
School Sales Tax			
Intergovernmental	11,001,000	9,132,433	1,868,567
<i>Net Change in Fund Balance</i>	(1,000)	(173,957)	(172,957)
<i>Fund Balance Beginning of Year</i>	2,429,755	2,429,755	0
<i>Fund Balance End of Year</i>	\$2,428,755	\$2,255,798	(\$172,957)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Shelter Care and Youth Services Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$194,406	\$35,260	(\$159,146)
Intergovernmental	1,531,212	277,720	(1,253,492)
Other	19,849	3,600	(16,249)
<i>Total Revenues</i>	<u>1,745,467</u>	<u>316,580</u>	<u>(1,428,887)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	383,321	231,033	152,288
Contractual Services	770,551	493,496	277,055
Capital Outlay	29,185	7,853	21,332
Other	189,639	46,596	143,043
Total Human Services	<u>1,372,696</u>	<u>778,978</u>	<u>593,718</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	74,838	42,888	31,950
PERS - County Share	53,301	30,461	22,840
Unemployment	961	807	154
Total Employee Fringe Benefits	<u>129,100</u>	<u>74,156</u>	<u>54,944</u>
<i>Total Expenditures</i>	<u>1,501,796</u>	<u>853,134</u>	<u>648,662</u>
<i>Net Change in Fund Balance</i>	243,671	(536,554)	(780,225)
<i>Fund Balance Beginning of Year</i>	884,665	884,665	0
Prior Year Encumbrances Appropriated	<u>127,713</u>	<u>127,713</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,256,049</u>	<u>\$475,824</u>	<u>(\$780,225)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff Donations Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Donations	\$175,000	\$116,069	(\$58,931)
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff Donations			
Other	142,738	139,142	3,596
<i>Net Change in Fund Balance</i>	32,262	(23,073)	(55,335)
<i>Fund Balance Beginning of Year</i>	25,915	25,915	0
Prior Year Encumbrances Appropriated	18,738	18,738	0
<i>Fund Balance End of Year</i>	<u>\$76,915</u>	<u>\$21,580</u>	<u>(\$55,335)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title VI-D Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$0	\$241,004	\$241,004
<b>Expenditures</b>			
Current:			
Human Services			
Title VI - D			
Personal Services	231,840	163,244	68,596
Materials and Supplies	8,082	7,581	501
Contractual Services	30,924	18,009	12,915
Capital Outlay	5,061	4,700	361
Other	23,719	23,129	590
Total Human Services	299,626	216,663	82,963
Employee Fringe Benefits			
Title VI - D			
Fringe Benefits	46,190	28,336	17,854
PERS - County Share	32,460	26,497	5,963
Total Employee Fringe Benefits	78,650	54,833	23,817
<i>Total Expenditures</i>	378,276	271,496	106,780
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(378,276)	(30,492)	347,784
<b>Other Financing Sources</b>			
Transfers In	404,283	6,970	(397,313)
<i>Net Change in Fund Balance</i>	26,007	(23,522)	(49,529)
<i>Fund Deficit Beginning of Year</i>	(34,279)	(34,279)	0
Prior Year Encumbrances Appropriated	15,236	15,236	0
<i>Fund Balance (Deficit) End of Year</i>	\$6,964	(\$42,565)	(\$49,529)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Transportation Program Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$682,913	\$413,574	(\$269,339)
Intergovernmental	2,470,312	1,674,281	(796,031)
Other	390,812	87,707	(303,105)
<i>Total Revenues</i>	<u>3,544,037</u>	<u>2,175,562</u>	<u>(1,368,475)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Transportation			
Personal Services	1,006,730	876,875	129,855
Materials and Supplies	10,833	6,506	4,327
Contractual Services	1,701,684	1,350,133	351,551
Capital Outlay	7,197	2,148	5,049
Other	83,822	76,662	7,160
Total Human Services	<u>2,810,266</u>	<u>2,312,324</u>	<u>497,942</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	78,016	70,086	7,930
PERS - County Share	136,591	122,752	13,839
Unemployment	4,400	2,760	1,640
Total Employee Fringe Benefits	<u>219,007</u>	<u>195,598</u>	<u>23,409</u>
<i>Total Expenditures</i>	<u>3,029,273</u>	<u>2,507,922</u>	<u>521,351</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>514,764</u>	<u>(332,360)</u>	<u>(847,124)</u>
<b>Other Financing Sources</b>			
Sale of Capital Assets	0	975	975
Transfers In	25,000	11,121	(13,879)
<i>Total Other Financing Sources</i>	<u>25,000</u>	<u>12,096</u>	<u>(12,904)</u>
<i>Net Change in Fund Balance</i>	539,764	(320,264)	(860,028)
<i>Fund Deficit Beginning of Year</i>	(346,612)	(346,612)	0
Prior Year Encumbrances Appropriated	<u>135,653</u>	<u>135,653</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$328,805</u>	<u>(\$531,223)</u>	<u>(\$860,028)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Transportation Improvement Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$500,000	\$500,000	\$0
<b>Expenditures</b>			
Current:			
Human Services			
Transportation Improvement			
Other	525,000	515,250	9,750
<i>Net Change in Fund Balance</i>	(25,000)	(15,250)	9,750
<i>Fund Balance Beginning of Year</i>	486,654	486,654	0
<i>Fund Balance End of Year</i>	\$461,654	\$471,404	\$9,750

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim Assistance Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$97,845	\$46,572	(\$51,273)
<b>Expenditures</b>			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	71,230	39,946	31,284
Materials and Supplies	3,105	1,365	1,740
Contractual Services	6,592	2,284	4,308
Other	3,498	2,402	1,096
Total Human Services	84,425	45,997	38,428
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	9,619	3,254	6,365
PERS - County Share	10,210	5,830	4,380
Total Employee Fringe Benefits	19,829	9,084	10,745
<i>Total Expenditures</i>	104,254	55,081	49,173
<i>Net Change in Fund Balance</i>	(6,409)	(8,509)	(2,100)
<i>Fund Balance Beginning of Year</i>	3,708	3,708	0
Prior Year Encumbrances Appropriated	2,941	2,941	0
<i>Fund Balance (Deficit) End of Year</i>	\$240	(\$1,860)	(\$2,100)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Webcheck Program Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$65,000	\$40,404	(\$24,596)
<b>Expenditures</b>			
Current:			
Human Services			
Webcheck Program			
Other	42,854	35,897	6,957
<i>Net Change in Fund Balance</i>	22,146	4,507	(17,639)
<i>Fund Balance Beginning of Year</i>	22,193	22,193	0
Prior Year Encumbrances Appropriated	10,854	10,854	0
<i>Fund Balance End of Year</i>	\$55,193	\$37,554	(\$17,639)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Workforce Development Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$4,326,197	\$2,104,087	(\$2,222,110)
Other	134,176	65,258	(68,918)
<i>Total Revenues</i>	<u>4,460,373</u>	<u>2,169,345</u>	<u>(2,291,028)</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Workforce Development			
Personal Services	438,050	364,139	73,911
Materials and Supplies	12,197	6,483	5,714
Contractual Services	3,209,342	1,725,332	1,484,010
Capital Outlay	16,013	1,849	14,164
Other	81,595	51,099	30,496
Total General Government - Legislative and Executive	<u>3,757,197</u>	<u>2,148,902</u>	<u>1,608,295</u>
Employee Fringe Benefits			
Workforce Development			
Fringe Benefits	41,934	29,232	12,702
PERS - County Share	62,407	50,544	11,863
Total Employee Fringe Benefits	<u>104,341</u>	<u>79,776</u>	<u>24,565</u>
<i>Total Expenditures</i>	<u>3,861,538</u>	<u>2,228,678</u>	<u>1,632,860</u>
<i>Net Change in Fund Balance</i>	598,835	(59,333)	(658,168)
<i>Fund Deficit Beginning of Year</i>	(289,784)	(289,784)	0
Prior Year Encumbrances Appropriated	<u>246,981</u>	<u>246,981</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$556,032</u></u>	<u><u>(\$102,136)</u></u>	<u><u>(\$658,168)</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$1,528,100	\$1,429,444	(\$98,656)
Intergovernmental	137,797	157,392	19,595
Interest	5,819	4,291	(1,528)
Miscellaneous	59	43	(16)
<i>Total Revenues</i>	<u>1,671,775</u>	<u>1,591,170</u>	<u>(80,605)</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive	<u>25,600</u>	<u>612</u>	<u>24,988</u>
Debt Service:			
Principal Retirement	1,464,068	1,463,069	999
Interest and Fiscal Charges	<u>256,980</u>	<u>251,306</u>	<u>5,674</u>
Total Debt Service	<u>1,721,048</u>	<u>1,714,375</u>	<u>6,673</u>
<i>Total Expenditures</i>	<u>1,746,648</u>	<u>1,714,987</u>	<u>31,661</u>
<i>Net Change in Fund Balance</i>	(74,873)	(123,817)	(48,944)
<i>Fund Balance Beginning of Year</i>	128,067	128,067	0
<i>Prior Year Encumbrances Appropriated</i>	<u>16,425</u>	<u>16,425</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$69,619</u></u>	<u><u>\$20,675</u></u>	<u><u>(\$48,944)</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Assessment Bond Retirement Fund  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$248,999	\$209,802	(\$39,197)
Interest	681,494	74,627	(606,867)
<i>Total Revenues</i>	<u>930,493</u>	<u>284,429</u>	<u>(646,064)</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	560,798	554,480	6,318
Interest and Fiscal Charges	167,722	167,722	0
<i>Total Expenditures</i>	<u>728,520</u>	<u>722,202</u>	<u>6,318</u>
<i>Net Change in Fund Balance</i>	201,973	(437,773)	(639,746)
<i>Fund Balance Beginning of Year</i>	28,042	28,042	0
<i>Prior Year Encumbrances Appropriated</i>	<u>219,358</u>	<u>219,358</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$449,373</u></u>	<u><u>(\$190,373)</u></u>	<u><u>(\$639,746)</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Achievement Center Construction Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
	\$0	\$0	\$0
<b>Revenues</b>			
<b>Expenditures</b>			
Capital Outlay			
Achievement Center Construction			
Contractual Services	236,992	77,997	158,995
Other	20,000	0	20,000
<i>Total Expenditures</i>	256,992	77,997	178,995
<i>Net Change in Fund Balance</i>	(256,992)	(77,997)	178,995
<i>Fund Balance Beginning of Year</i>	596,360	596,360	0
Prior Year Encumbrances Appropriated	18,109	18,109	0
<i>Fund Balance End of Year</i>	\$357,477	\$536,472	\$178,995

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Center Parking Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay			
Community Center Parking			
Contractual Services	7,070	7,070	0
<i>Net Change in Fund Balance</i>	(7,070)	(7,070)	0
<i>Fund Balance Beginning of Year</i>	7,070	7,070	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Capital Improvements Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$6,837,537	\$0	(\$6,837,537)
<b>Expenditures</b>			
Capital Outlay			
County Capital Improvements			
Personal Services	27,540	7,004	20,536
Contractual Services	3,803,765	876,227	2,927,538
Other	20,120	1,080	19,040
<i>Total Expenditures</i>	<u>3,851,425</u>	<u>884,311</u>	<u>2,967,114</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,986,112</u>	<u>(884,311)</u>	<u>(3,870,423)</u>
<b>Other Financing Sources</b>			
General Obligation Bonds Issued	1,100,000	1,100,000	0
Transfers In	70,000	70,000	0
<i>Total Other Financing Sources</i>	<u>1,170,000</u>	<u>1,170,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	4,156,112	285,689	(3,870,423)
<i>Fund Deficit Beginning of Year</i>	(256,969)	(256,969)	0
Prior Year Encumbrances Appropriated	99,565	99,565	0
<i>Fund Balance End of Year</i>	<u>\$3,998,708</u>	<u>\$128,285</u>	<u>(\$3,870,423)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Issue II Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$1,136,662	\$1,136,662	\$0
<b>Expenditures</b>			
Capital Outlay	1,136,662	1,136,662	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Self Insurance Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$9,496,101	\$8,398,720	(\$1,097,381)
Other	3,899	3,448	(451)
<i>Total Revenues</i>	<u>9,500,000</u>	<u>8,402,168</u>	<u>(1,097,832)</u>
<b>Expenses</b>			
Personal Services	76,545	53,163	23,382
Contractual Services	800,000	533,212	266,788
Claims	9,800,000	9,471,728	328,272
Other	108,218	105,460	2,758
<i>Total Expenses</i>	<u>10,784,763</u>	<u>10,163,563</u>	<u>621,200</u>
<i>Net Change in Fund Equity</i>	(1,284,763)	(1,761,395)	(476,632)
<i>Fund Equity Beginning of Year</i>	1,549,167	1,549,167	0
Prior Year Encumbrances Appropriated	<u>3,218</u>	<u>3,218</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$267,622</u></u>	<u><u>(\$209,010)</u></u>	<u><u>(\$476,632)</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Workers' Compensation Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$997,600	\$951,889	(\$45,711)
<b>Expenses</b>			
Personal Services	108,730	106,389	2,341
Materials and Supplies	16,710	5,226	11,484
Contractual Services	65,093	35,570	29,523
Claims	78,392	78,392	0
Capital Outlay	6,406	2,900	3,506
Other	154,987	1,007,183	(852,196)
<i>Total Expenses</i>	<u>430,318</u>	<u>1,235,660</u>	<u>(805,342)</u>
<i>Net Change in Fund Equity</i>	567,282	(283,771)	(851,053)
<i>Fund Equity Beginning of Year</i>	460,950	460,950	0
Prior Year Encumbrances Appropriated	<u>14,888</u>	<u>14,888</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,043,120</u></u>	<u><u>\$192,067</u></u>	<u><u>(\$851,053)</u></u>

# STATISTICAL SECTION

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# Statistical Section

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

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

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

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>
<b>Governmental Activities:</b>			
Invested in Capital Assets, Net of Related Debt	\$51,030,953	\$52,625,533	\$51,385,294
Restricted:			
Capital Projects	551,462	621,699	1,028,721
Debt Service	2,991,891	225,801	3,773,761
Achievement Center	14,583,294	15,720,854	16,446,472
ADAMH Board	3,975,937	3,310,238	3,624,453
Auto and Gas	6,350,019	6,489,142	6,191,717
Children Support Enforcement	1,151,561	933,617	N/A
Ditch Maintenance	4,074,508	3,520,673	3,104,589
Drug Enforcement	1,497,784	1,291,385	N/A
Public Assistance	2,927,725	137,788	N/A
Real Estate Assessment	833,125	4,393,295	2,961,716
School Sales Tax	1,445,796	1,439,886	N/A
Shelter Care and Youth Services	551,135	976,090	1,269,686
Other Purposes	2,932,795	2,705,462	5,887,787
Unclaimed Monies	127,881	127,881	N/A
Unrestricted	<u>4,183,113</u>	<u>7,429,947</u>	<u>9,350,317</u>
<i>Total Governmental Activities Net Assets</i>	<u>99,208,979</u>	<u>101,949,291</u>	<u>105,024,513</u>
<b>Business Type-Activities:</b>			
Invested in Capital Assets, Net of Related Debt	170,502,818	169,265,391	166,041,754
Restricted:			
Unrestricted	<u>15,373,713</u>	<u>16,960,024</u>	<u>19,981,567</u>
<i>Total Business-Type Activities Net Assets</i>	<u>185,876,531</u>	<u>186,225,415</u>	<u>186,023,321</u>
<b>Primary Government:</b>			
Invested in Capital Assets, Net of Related Debt	221,533,771	221,890,924	217,427,048
Restricted	43,994,913	41,893,811	44,288,902
Unrestricted	<u>19,556,826</u>	<u>24,389,971</u>	<u>29,331,884</u>
<i>Total Primary Government Net Assets</i>	<u><u>\$285,085,510</u></u>	<u><u>\$288,174,706</u></u>	<u><u>\$291,047,834</u></u>

2006	2005	2004	2003	2002
\$49,734,992	\$50,357,601	\$51,486,821	\$52,579,299	\$54,680,517
907,493	834,186	1,101,717	1,017,120	1,218,157
4,322,132	4,002,586	329,836	6,478,011	2,250,734
16,168,582	14,384,612	9,906,495	8,722,999	9,105,865
9,501,013	6,133,859	6,464,402	3,209,101	3,694,022
4,980,637	5,092,710	5,520,361	4,914,239	5,335,416
N/A	N/A	N/A	N/A	N/A
2,668,555	2,290,509	2,016,411	1,726,927	1,460,911
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
2,064,799	3,414,444	2,762,047	1,824,574	864,264
N/A	N/A	N/A	N/A	N/A
1,272,717	1,165,656	1,095,823	1,043,809	1,018,796
2,828,193	6,145,320	8,210,797	5,561,760	4,828,774
N/A	N/A	N/A	N/A	N/A
9,281,536	7,991,566	12,727,728	7,885,761	11,675,557
<u>103,730,649</u>	<u>101,813,049</u>	<u>101,622,438</u>	<u>94,963,600</u>	<u>96,133,013</u>
164,806,466	160,226,876	150,750,867	149,926,233	142,861,980
<u>16,656,941</u>	<u>17,713,047</u>	<u>18,855,310</u>	<u>19,576,376</u>	<u>20,522,116</u>
<u>181,463,407</u>	<u>177,939,923</u>	<u>169,606,177</u>	<u>169,502,609</u>	<u>163,384,096</u>
214,541,458	210,584,477	202,237,688	202,505,532	197,542,497
44,714,121	43,463,882	37,407,889	34,498,540	29,776,939
25,938,477	25,704,613	31,583,038	27,462,137	32,197,673
<u>\$285,194,056</u>	<u>\$279,752,972</u>	<u>\$271,228,615</u>	<u>\$264,466,209</u>	<u>\$259,517,109</u>

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

	2009	2008	2007
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$3,188,215	\$4,885,054	\$4,696,651
Judicial	2,271,967	1,994,314	2,321,722
Public Safety	3,408,551	3,335,441	3,945,645
Public Works	3,772,958	3,464,748	939,929
Health	1,440,497	2,389,715	1,489,972
Human Services	2,094,573	3,056,609	3,603,266
Economic Developmental and Assistance - Primary Government	33,222	36,630	20,853
Economic Developmental and Assistance - External Government	142,429	275,806	185,411
Subtotal - Charges for Services	<u>16,352,412</u>	<u>19,438,317</u>	<u>17,203,449</u>
Operating Grants and Contributions:			
General Government			
Legislative and Executive	2,243,402	1,350,554	1,164,470
Judicial	2,695,718	1,888,887	2,095,326
Public Safety	2,142,172	1,609,344	2,323,690
Public Works	7,405,575	7,301,182	8,372,094
Health	11,456,043	9,631,758	9,074,866
Human Services	17,418,423	13,033,931	15,625,990
Economic Developmental and Assistance - Primary Government	524,872	417,636	478,582
Subtotal - Operating Grants and Contributions	<u>43,886,205</u>	<u>35,233,292</u>	<u>39,135,018</u>
Capital Grants and Contributions:			
Public Works	<u>1,136,502</u>	<u>858,418</u>	<u>1,469,782</u>
<i>Total Governmental Activities Program Revenues</i>	<u>61,375,119</u>	<u>55,530,027</u>	<u>57,808,249</u>
Business-Type Activities:			
Charges for Services:			
Sewer	12,210,065	11,588,643	11,913,628
Water	5,657,196	5,904,231	6,973,550
Solid Waste	7,007,581	6,991,307	7,121,668
Subtotal - Charges for Services	<u>24,874,842</u>	<u>24,484,181</u>	<u>26,008,846</u>
Operating Grants and Contributions:			
Water	0	0	0
Solid Waste	50,000	0	0
Subtotal - Operating Grants and Contributions	<u>50,000</u>	<u>0</u>	<u>0</u>
Capital Grants and Contributions			
Sewer	4,773,715	4,993,197	5,489,513
Water	3,008,675	2,371,022	4,529,012
Subtotal - Capital Grants and Contributions	<u>7,782,390</u>	<u>7,364,219</u>	<u>10,018,525</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>32,707,232</u>	<u>31,848,400</u>	<u>36,027,371</u>
<i>Total Primary Government Program Revenues</i>	<u>\$94,082,351</u>	<u>\$87,378,427</u>	<u>\$93,835,620</u>

2006	2005 (1)	2004	2003	2002
\$2,996,173	\$5,443,061	\$5,482,044	\$7,935,159	\$6,066,132
2,283,378	2,688,086	3,406,417	3,334,748	2,762,431
4,041,588	4,804,786	3,556,744	3,322,761	3,097,517
886,694	1,007,627	790,044	724,970	1,537,014
1,959,869	1,264,452	362,710	265,234	288,244
2,658,618	1,422,049	1,342,108	1,903,774	1,231,718
21,071	35,880	0	0	0
0	0	0	0	1,188,530
14,847,391	16,665,941	14,940,067	17,486,646	16,171,586
1,465,037	2,994,440	1,013,519	1,068,454	1,097,981
2,046,837	2,016,055	1,851,736	2,242,681	2,136,394
1,494,228	1,883,194	1,264,832	1,578,415	1,187,926
7,785,233	7,361,682	7,160,676	6,871,012	6,240,441
12,508,154	12,094,771	13,127,258	10,657,443	9,911,218
11,480,802	9,048,772	14,217,274	9,381,082	9,344,393
475,600	198,040	236,918	239,295	344,302
37,255,891	35,596,954	38,872,213	32,038,382	30,262,655
1,490,934	3,104,370	2,062,685	2,284,176	1,995,217
53,594,216	55,367,265	55,874,965	51,809,204	48,429,458
11,378,553	11,091,336	10,386,036	9,786,580	9,182,608
5,448,364	6,046,924	5,778,331	5,128,887	6,127,298
7,301,357	7,125,867	7,686,311	6,435,282	6,595,872
24,128,274	24,264,127	23,850,678	21,350,749	21,905,778
0	0	414,000	0	0
25,892	12,310	70,882	115,898	59,676
25,892	12,310	484,882	115,898	59,676
6,288,915	7,026,055	3,914,571	6,246,601	7,694,240
3,527,517	8,685,919	3,056,009	3,137,388	6,207,036
9,816,432	15,711,974	6,970,580	9,383,989	13,901,276
33,970,598	39,988,411	31,306,140	30,850,636	35,866,730
\$87,564,814	\$95,355,676	\$87,181,105	\$82,659,840	\$84,296,188

(continued)

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

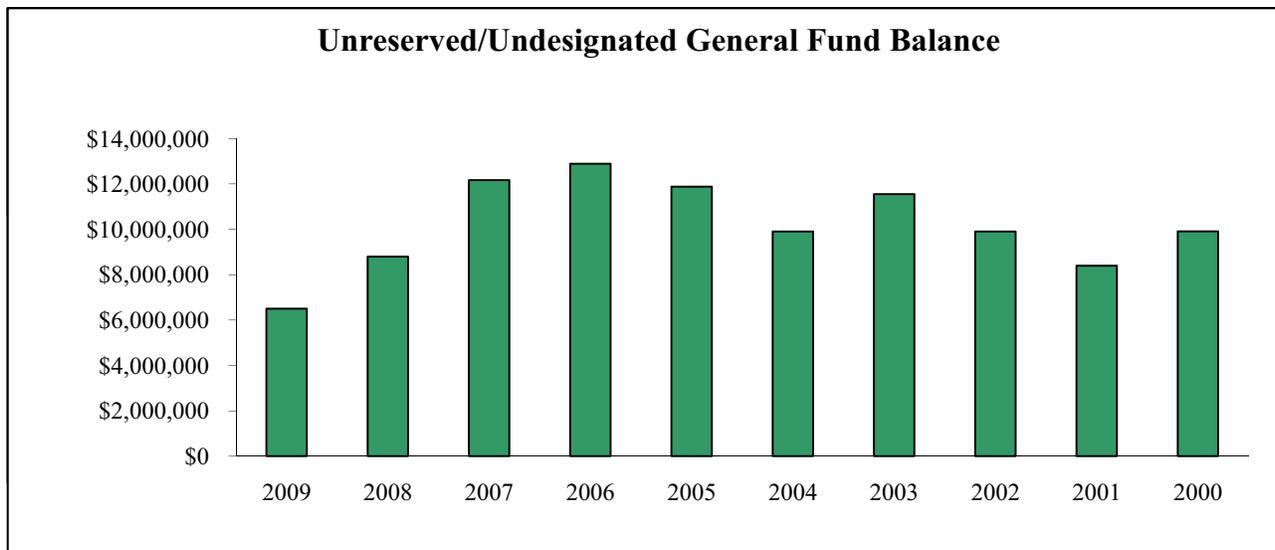
	2009	2008	2007
<b>Expenses</b>			
Governmental Activities:			
General Government:			
Legislative and Executive	\$26,863,243	\$14,182,373	\$14,877,629
Judicial	10,976,773	8,581,800	9,916,760
Public Safety	20,766,755	21,997,104	22,269,795
Public Works	10,820,372	12,611,517	9,411,419
Health	26,717,333	26,373,938	25,604,433
Human Services	21,207,981	23,418,045	23,986,084
Economic Developmental and Assistance - Primary Government	753,025	584,872	635,351
Economic Developmental and Assistance - External Government	681,637	534,219	844,663
Interest and Fiscal Charges	438,320	483,529	592,024
<i>Total Governmental Activities Expenses</i>	<u>119,225,439</u>	<u>108,767,397</u>	<u>108,138,158</u>
Business-Type Activities:			
Sewer	18,539,772	17,969,039	18,133,740
Water	9,665,929	8,603,404	8,050,540
Solid Waste	7,366,862	7,129,812	7,359,091
<i>Total Business-Type Activities Expenses</i>	<u>35,572,563</u>	<u>33,702,255</u>	<u>33,543,371</u>
<i>Total Primary Government Expenses</i>	<u>154,798,002</u>	<u>142,469,652</u>	<u>141,681,529</u>
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(57,850,320)	(53,237,370)	(50,329,909)
Business-Type Activities	(2,865,331)	(1,853,855)	2,484,000
<i>Total Primary Government Net Expense</i>	<u>(60,715,651)</u>	<u>(55,091,225)</u>	<u>(47,845,909)</u>
<b>General Revenues and Transfers</b>			
Governmental Activities			
Taxes:			
Property and Other Local Taxes Levied For:			
General Purposes	9,761,212	10,172,530	10,786,094
Debt Service	1,441,748	996,553	1,103,531
Achievement Center	11,495,383	10,612,384	11,186,442
County Home	761,689	806,357	741,164
Drug Enforcement	1,377,487	1,397,438	1,420,319
DRETAC	509,224	0	0
Sales Taxes Levied for:			
General Purposes	9,090,247	9,652,973	9,952,476
Achievement Center	9,173	0	0
School Sales Tax	8,967,815	0	0
Property Transfer Taxes	1,339,442	1,580,720	823,231
Grants and Entitlements not Restricted to			
Specific Programs	6,570,155	7,018,100	4,363,731
Interest	1,149,958	3,113,294	5,395,844
Miscellaneous	2,636,475	4,811,799	5,850,941
Transfers	0	0	0
<i>Total Governmental Activities</i>	<u>55,110,008</u>	<u>50,162,148</u>	<u>51,623,773</u>
Business-Type Activities			
Interest	1,303,888	582,842	1,524,946
Gain on Sale of Capital Assets	0	0	0
Miscellaneous	1,212,559	1,473,107	550,968
Transfers	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>2,516,447</u>	<u>2,055,949</u>	<u>2,075,914</u>
<i>Total Primary Government General Revenues and Other Changes in Net Assets</i>	<u>57,626,455</u>	<u>52,218,097</u>	<u>53,699,687</u>
<b>Change in Net Assets</b>			
Governmental Activities	(2,740,312)	(3,075,222)	1,293,864
Business-Type Activities	(348,884)	202,094	4,559,914
<i>Total Primary Government Change in Net Assets</i>	<u>(\$3,089,196)</u>	<u>(\$2,873,128)</u>	<u>\$5,853,778</u>

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

2006	2005	2004	2003	2002
\$15,158,112	\$17,020,345	\$14,336,052	\$12,361,229	\$12,038,870
9,403,003	9,015,891	8,969,802	8,454,509	7,979,037
19,695,138	19,895,514	19,468,993	18,827,905	17,742,643
10,630,639	12,885,187	10,582,551	10,994,251	10,640,263
23,384,900	20,621,062	21,748,298	23,268,986	21,148,285
20,429,586	18,680,097	14,687,014	15,705,991	15,900,949
592,911	368,935	367,069	409,903	316,437
418,685	818,118	292,103	541,350	3,012,765
711,189	759,316	1,458,886	992,646	1,153,737
100,424,163	100,064,465	91,910,768	91,556,770	89,932,986
16,919,163	10,481,177	14,557,009	13,920,414	13,239,697
8,393,574	14,377,954	9,912,198	6,491,388	5,103,415
7,408,960	8,297,675	7,631,723	5,125,262	4,371,973
32,721,697	33,156,806	32,100,930	25,537,064	22,715,085
133,145,860	133,221,271	124,011,698	117,093,834	112,648,071
(46,829,947)	(44,697,200)	(36,035,803)	(39,747,566)	(41,503,528)
1,248,901	6,831,605	(794,790)	5,313,572	13,151,645
(45,581,046)	(37,865,595)	(36,830,593)	(34,433,994)	(28,351,883)
10,928,172	9,939,217	9,207,843	8,720,422	8,303,232
1,364,338	1,055,966	1,092,617	1,281,357	1,817,104
11,098,447	10,468,290	10,382,807	9,990,673	9,797,425
731,813	694,283	688,584	504,044	347,723
1,253,273	1,214,090	1,208,972	1,159,203	1,088,603
0	0	0	0	0
9,557,722	9,247,660	8,882,250	8,465,661	8,137,853
0	0	0	0	0
0	0	0	0	0
926,947	2,113,203	1,968,616	0	0
5,318,593	4,787,343	6,009,853	4,351,795	8,273,034
3,912,399	2,155,344	874,016	1,148,945	1,771,579
3,655,843	3,068,137	2,383,083	2,960,053	2,599,737
0	144,278	(4,000)	(4,000)	368,799
48,747,547	44,887,811	42,694,641	38,578,153	42,505,089
814,903	543,219	271,861	343,388	564,253
0	16,850	0	0	0
1,459,680	1,086,350	622,497	457,553	314,151
0	(144,278)	4,000	4,000	(368,799)
2,274,583	1,502,141	898,358	804,941	509,605
51,022,130	46,389,952	43,592,999	39,383,094	43,014,694
1,917,600	190,611	6,658,838	(1,169,413)	1,001,561
3,523,484	8,333,746	103,568	6,118,513	13,661,250
\$5,441,084	\$8,524,357	\$6,762,406	\$4,949,100	\$14,662,811

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

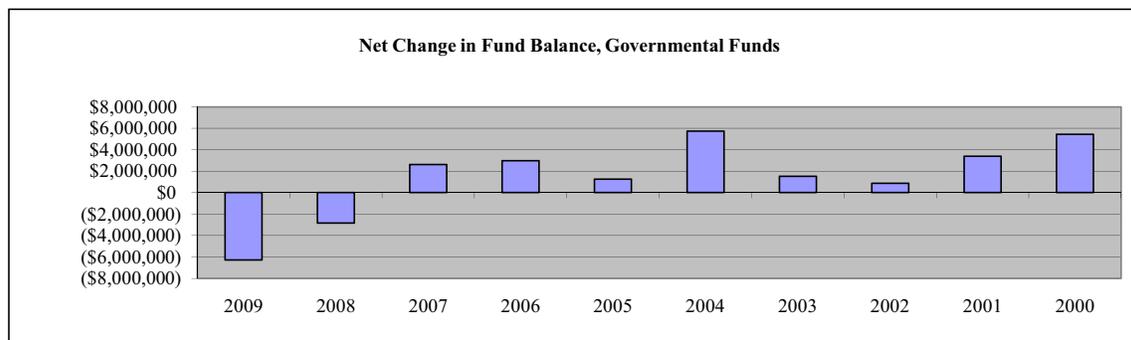
	2009	2008	2007	2006	2005
General Fund					
Reserved	\$676,904	\$326,735	\$654,748	\$1,044,077	\$683,319
Unreserved	6,498,724	8,796,328	12,172,698	12,891,533	11,882,337
<i>Total General Fund</i>	<u>7,175,628</u>	<u>9,123,063</u>	<u>12,827,446</u>	<u>13,935,610</u>	<u>12,565,656</u>
All Other Governmental Funds					
Reserved	1,534,811	1,954,618	1,786,384	2,307,721	2,186,835
Undesignated, Reported in:					
Special Revenue Funds	32,653,687	36,307,156	34,679,323	30,389,724	28,321,593
Debt Service Funds (Deficit)	(141,744)	146,988	515,801	815,977	1,343,977
Capital Projects Funds	367,907	346,621	892,736	634,208	693,913
<i>Total All Other Governmental Funds</i>	<u>34,414,661</u>	<u>38,755,383</u>	<u>37,874,244</u>	<u>34,147,630</u>	<u>32,546,318</u>
<i>Total Governmental Funds</i>	<u><u>\$41,590,289</u></u>	<u><u>\$47,878,446</u></u>	<u><u>\$50,701,690</u></u>	<u><u>\$48,083,240</u></u>	<u><u>\$45,111,974</u></u>



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

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

	2009	2008	2007	2006
<b>Revenues</b>				
Property Taxes	\$24,756,336	\$24,238,657	\$25,215,487	\$25,316,392
Sales Taxes	18,067,235	11,092,859	9,952,476	9,557,722
Property Transfer Taxes	1,339,442	1,580,720	823,231	926,947
Charges for Services	11,871,489	15,624,183	15,406,823	13,369,036
Licenses and Permits	44,803	7,886	5,965	19,018
Fines and Forfeitures	730,045	778,235	821,902	673,409
Intergovernmental	46,991,976	42,385,418	47,301,110	45,362,701
Special Assessments	739,515	3,308,693	877,193	974,326
Interest	1,149,958	3,113,294	5,395,844	3,912,399
Rentals	263,204	344,988	377,782	358,907
Donations	199,653	218,528	192,697	250,063
Other	2,636,475	4,811,799	5,850,941	3,655,843
<i>Total Revenues</i>	<u>108,790,131</u>	<u>107,505,260</u>	<u>112,221,451</u>	<u>104,376,763</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	25,793,579	13,800,498	15,110,565	14,629,399
Judicial	10,407,761	8,758,616	9,820,561	9,356,069
Public Safety	19,862,506	21,871,908	21,253,841	19,461,404
Public Works	8,380,943	11,094,849	8,197,916	8,262,713
Health	25,423,067	26,205,108	25,212,522	23,059,844
Human Services	20,523,361	23,032,296	24,017,798	20,189,682
Economic Development and Assistance	753,025	584,872	635,354	592,911
Capital Outlay	2,353,899	1,686,371	1,729,362	2,028,664
Intergovernmental	681,637	847,130	844,663	418,685
Debt service:				
Principal Retirement	1,920,601	1,992,578	2,209,568	2,715,932
Interest and Fiscal Charges	381,136	491,111	592,584	721,008
Bond Issuance Cost	116,035	0	0	0
<i>Total Expenditures</i>	<u>116,597,550</u>	<u>110,365,337</u>	<u>109,624,734</u>	<u>101,436,311</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,807,419)</u>	<u>(2,860,077)</u>	<u>2,596,717</u>	<u>2,940,452</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	303,227	36,833	21,733	30,814
General Obligation Bonds Issued	4,865,000	0	0	0
Premium on General Obligation Bonds Issued	53,505	0	0	0
Repayment to Refunded Bond Escrow Agent	(3,702,470)	0	0	0
Transfers In	968,173	3,121,574	2,743,940	3,099,730
Transfers Out	(968,173)	(3,121,574)	(2,743,940)	(3,099,730)
Transfers Out to Component Unit	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,519,262</u>	<u>36,833</u>	<u>21,733</u>	<u>30,814</u>
<i>Net Change in Fund Balances</i>	<u>(\$6,288,157)</u>	<u>(\$2,823,244)</u>	<u>\$2,618,450</u>	<u>\$2,971,266</u>
Debt Service as a Percentage of Noncapital Expenditures	2.1%	2.3%	2.6%	3.4%



2005	2004	2003	2002	2001	2000
\$23,167,578	\$22,607,376	\$21,607,062	\$21,305,683	\$19,273,148	\$16,001,882
9,247,660	8,882,250	8,465,661	8,137,853	7,701,566	7,564,324
2,113,203	1,968,616	0	0	0	0
15,149,458	13,233,413	16,331,587	14,995,533	13,105,568	10,468,852
124,610	142,342	35,630	22,257	19,813	5,985
646,182	681,517	595,918	644,485	635,832	553,455
40,352,013	44,396,903	40,367,576	36,475,060	33,405,037	35,777,602
949,385	890,237	820,641	747,186	863,719	1,232,520
2,155,344	865,576	1,133,832	1,771,579	3,803,932	5,437,039
364,750	260,005	234,528	243,995	243,218	210,843
175,084	99,008	118,078	169,274	138,379	142,852
3,068,137	2,381,436	2,958,878	2,804,949	2,344,200	1,999,102
97,513,404	96,408,679	92,669,391	87,317,854	81,534,412	79,394,456
15,349,989	14,182,034	12,112,114	11,048,286	10,242,190	9,975,779
8,780,945	8,791,606	8,314,326	7,642,905	8,029,105	6,960,094
18,086,388	17,790,560	17,401,603	16,349,189	15,413,705	13,936,694
8,676,907	7,518,086	7,814,336	6,670,167	7,040,709	6,544,156
19,269,125	21,658,900	22,525,393	20,174,085	18,064,712	16,018,161
18,155,207	14,053,168	15,263,462	15,307,415	12,022,650	13,088,715
368,935	325,213	394,731	308,100	353,055	311,796
3,852,346	2,698,723	3,611,743	4,229,778	2,351,099	4,778,509
818,118	292,103	541,350	3,012,765	883,747	944,670
2,334,055	2,273,303	2,204,498	2,097,953	2,057,110	1,964,112
770,635	1,117,347	998,120	1,200,252	1,331,930	1,481,893
0	0	0	45,500	0	0
96,462,650	90,701,043	91,181,676	88,086,395	77,790,012	76,004,579
1,050,754	5,707,636	1,487,715	(768,541)	3,744,400	3,389,877
55,911	31,162	30,958	11,831	40,677	12,662
0	0	0	4,975,000	0	2,062,440
0	0	0	0	0	0
0	0	0	(3,710,000)	0	0
3,407,147	3,432,386	3,588,285	4,610,174	3,669,243	3,950,735
(3,262,869)	(3,436,386)	(3,592,285)	(4,241,375)	(3,649,391)	(3,963,103)
0	0	0	0	(410,454)	0
200,189	27,162	26,958	1,645,630	(349,925)	2,062,734
\$1,250,943	\$5,734,798	\$1,514,673	\$877,089	\$3,394,475	\$5,452,611
3.3%	3.8%	3.6%	3.9%	4.5%	4.8%

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

	2009	2008	2007	2006
<b>Unvoted Millage</b>				
Operating	\$2.320000	\$2.350000	\$2.330000	\$2.330000
Bond	0.180000	0.150000	0.170000	0.170000
<b>Voted Millage - by levy</b>				
Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.712981	0.714931	0.786422	0.792304
Commercial/Industrial and Public Utility Real	0.691009	0.688256	0.735621	0.743031
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2000 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	0.798538	0.800722	0.880793	0.887380
Commercial/Industrial and Public Utility Real	0.773930	0.770646	0.823896	0.832195
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.870369	0.872749	0.960022	0.967203
Commercial/Industrial and Public Utility Real	0.952817	0.949021	1.014332	1.024550
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Mental Health Recovery Bond - Continuing				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.090000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.090000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.090000
2007 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.314959	0.315820	0.347402	0.316922
Commercial/Industrial and Public Utility Real	0.325494	0.324198	0.346509	0.299316
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.400000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.181322	0.181818	0.182423	0.183787
Commercial/Industrial and Public Utility Real	0.187870	0.187122	0.189462	0.191370
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	2.878169	2.886040	3.157062	3.237596
Commercial/Industrial and Public Utility Real	2.931120	2.919243	3.109820	3.180462
General Business and Public Utility Personal	4.570000	4.570000	4.570000	4.710000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$5.378169	\$5.386040	\$5.657062	\$5.737596
Commercial/Industrial and Public Utility Real	5.431120	5.419243	5.609820	5.680462
General Business and Public Utility Personal	7.070000	7.070000	7.070000	7.210000

2005	2004	2003	2002	2001	2000
\$2.360000	\$2.350000	\$2.330000	\$2.290000	\$2.280000	\$2.380000
0.140000	0.150000	0.170000	0.210000	0.220000	0.120000
0.794391	0.854555	0.858520	0.862196	1.000000	0.199318
0.736170	0.776536	0.771593	0.765526	0.992969	0.333020
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.889718	0.957102	0.961542	0.965660	1.120000	0.567121
0.824510	0.869720	0.864184	0.857389	1.112125	0.640755
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
0.969750	1.043195	1.048034	1.052522	1.220744	1.215880
1.015090	1.070751	1.063933	1.055568	1.369184	1.378877
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.100000	0.110000	0.120000	0.140000	0.170000	0.180000
0.100000	0.110000	0.120000	0.140000	0.170000	0.180000
0.100000	0.110000	0.120000	0.140000	0.170000	0.180000
0.317756	0.341822	0.343408	0.344878	0.285251	0.284115
0.296553	0.312814	0.310822	0.308378	0.321071	0.323344
0.400000	0.400000	0.400000	0.400000	0.500000	0.500000
0.184271	0.198227	0.199147	0.000000	0.000000	0.000000
0.189603	0.200000	0.200000	0.000000	0.000000	0.000000
0.200000	0.200000	0.200000	0.000000	0.000000	0.000000
3.255886	3.504901	3.530651	3.365256	3.795995	2.446434
3.161926	3.339821	3.330532	3.126861	3.965349	2.855996
4.720000	4.730000	4.740000	4.560000	4.690000	4.700000
\$5.755886	\$6.004901	\$6.030651	\$5.865256	\$6.295995	\$4.946434
5.661926	5.839821	5.830532	5.626861	6.465349	5.355996
7.220000	7.230000	7.240000	7.060000	7.190000	7.200000

(continued)

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

	2009	2008	2007	2006
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
<b>Brunswick</b>				
Residential/Agricultural Real	\$3.200000	\$3.250000	\$3.250000	\$3.350000
Commercial/Industrial and Public Utility Real	3.200000	3.250000	3.250000	3.350000
General Business and Public Utility Personal	3.200000	3.250000	3.250000	3.350000
<b>Medina</b>				
Residential/Agricultural Real	4.929271	4.929068	5.056186	5.206620
Commercial/Industrial and Public Utility Real	4.814706	4.819563	4.951608	5.094469
General Business and Public Utility Personal	5.450000	5.450000	5.450000	5.600000
<b>Rittman</b>				
Residential/Agricultural Real	5.211640	5.314318	5.321502	5.327460
Commercial/Industrial and Public Utility Real	5.604031	5.625965	5.625177	5.612308
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
<b>Wadsworth</b>				
Residential/Agricultural Real	5.233319	5.248301	5.012010	5.035385
Commercial/Industrial and Public Utility Real	5.354087	5.342735	4.806931	4.949089
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
<b>Villages</b>				
<b>Chippewa Lake</b>				
Residential/Agricultural Real	7.606214	7.594862	8.097698	8.109200
Commercial/Industrial and Public Utility Real	7.158752	7.858988	8.088452	8.088452
General Business and Public Utility Personal	8.600000	8.600000	8.600000	8.600000
<b>Creston</b>				
Residential/Agricultural Real	6.303125	6.563135	6.608060	6.608060
Commercial/Industrial and Public Utility Real	7.993010	7.850020	7.870810	7.870810
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
<b>Gloria Glens</b>				
Residential/Agricultural Real	11.397335	11.384017	9.696712	9.704977
Commercial/Industrial and Public Utility Real	23.100000	23.100000	23.100000	23.100000
General Business and Public Utility Personal	23.100000	23.100000	23.100000	23.100000
<b>Lodi</b>				
Residential/Agricultural Real	10.083732	10.053792	10.416715	8.704753
Commercial/Industrial and Public Utility Real	10.529285	10.469366	10.506457	8.979496
General Business and Public Utility Personal	10.700000	10.700000	10.700000	10.700000
<b>Seville</b>				
Residential/Agricultural Real	4.119012	4.115779	4.296194	4.361514
Commercial/Industrial and Public Utility Real	4.221552	4.247284	4.309712	4.254014
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
<b>Spencer</b>				
Residential/Agricultural Real	10.571508	10.574028	6.394984	6.394392
Commercial/Industrial and Public Utility Real	10.377336	10.377575	6.604244	6.517480
General Business and Public Utility Personal	11.900000	11.900000	7.400000	7.400000
<b>Westfield Center</b>				
Residential/Agricultural Real	2.600000	2.600000	2.600000	2.600000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	2.600000	2.600000
General Business and Public Utility Personal	2.600000	2.600000	2.600000	2.600000

2005	2004	2003	2002	2001	2000
\$3.350000	\$3.350000	\$3.350000	\$3.350000	\$3.450000	\$3.550000
3.350000	3.350000	3.350000	3.350000	3.450000	3.550000
3.350000	3.350000	3.350000	3.350000	3.450000	3.550000
5.308539	5.412669	5.408870	5.419997	5.800000	5.233036
5.188104	5.237648	5.230067	5.208278	5.784156	5.437955
5.700000	5.700000	5.700000	5.700000	5.800000	6.000000
5.401219	5.394455	5.414497	5.665786	5.683977	4.423419
5.896482	5.932239	5.932691	6.179620	6.185122	5.472825
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
5.058484	5.232944	5.253312	5.252520	5.711376	5.446422
4.975061	5.073019	5.072081	5.041850	5.793105	5.579156
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
8.117048	8.600000	7.188488	7.206302	8.151212	8.157092
8.088452	8.291744	6.884108	6.884108	8.600000	8.600000
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
6.933345	6.611385	7.281725	7.644880	7.670905	7.723590
7.870810	7.949280	7.804100	8.182170	8.243525	8.244330
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
9.671229	10.163818	6.654593	6.640018	8.001655	8.020347
23.100000	23.100000	19.600000	19.600000	19.600000	19.600000
23.100000	23.100000	19.600000	19.600000	19.600000	19.600000
8.696679	9.196491	9.189402	9.177624	10.297866	8.266462
9.103934	8.798295	8.838459	8.962026	10.678251	9.566637
10.700000	11.700000	11.700000	11.700000	11.700000	11.700000
4.350932	4.475786	4.463724	4.461304	4.868132	4.861072
4.262776	4.331148	4.362098	4.384110	5.088340	5.092178
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
6.387260	6.599136	6.590760	6.596104	7.174148	7.163884
6.515156	6.577916	6.577916	6.571320	7.400000	7.316400
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000

(continued)

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

	2009	2008	2007	2006
<b>Townships</b>				
<b>Brunswick Hills</b>				
Residential/Agricultural Real	\$10.358964	\$9.301618	\$10.088993	\$10.218462
Commercial/Industrial and Public Utility Real	10.618268	9.394069	10.177582	10.234948
General Business and Public Utility Personal	11.850000	11.850000	11.850000	11.850000
<b>Chatham</b>				
Residential/Agricultural Real	5.996622	4.998074	5.200032	5.197139
Commercial/Industrial and Public Utility Real	5.561173	4.700422	4.854622	4.854622
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
<b>Granger</b>				
Residential/Agricultural Real	5.320886	5.322664	5.599018	4.600000
Commercial/Industrial and Public Utility Real	5.222818	4.839880	5.333812	4.600000
General Business and Public Utility Personal	5.600000	5.600000	5.600000	4.600000
<b>Guilford</b>				
Residential/Agricultural Real	7.422529	7.417423	7.776310	7.296529
Commercial/Industrial and Public Utility Real	7.482445	7.536208	7.799765	6.972569
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
<b>Guilford/Rittman</b>				
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
<b>Guilford/Seville</b>				
Residential/Agricultural Real	4.799918	4.795467	5.091314	4.611523
Commercial/Industrial and Public Utility Real	4.964344	5.017915	5.210675	4.383479
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
<b>Harrisville</b>				
Residential/Agricultural Real	4.451437	4.448147	4.600015	4.602680
Commercial/Industrial and Public Utility Real	4.665098	4.662692	4.598510	4.602591
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
<b>Harrisville/Lodi</b>				
Residential/Agricultural Real	0.937814	0.936056	0.992624	0.993412
Commercial/Industrial and Public Utility Real	1.060602	1.057934	1.038216	1.039964
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
<b>Hinckley</b>				
Residential/Agricultural Real	7.441158	7.450469	8.014376	8.076046
Commercial/Industrial and Public Utility Real	8.968886	9.008432	8.476222	8.508026
General Business and Public Utility Personal	13.050000	13.050000	13.050000	13.050000
<b>Homer</b>				
Residential/Agricultural Real	7.280914	7.296402	5.819665	5.820192
Commercial/Industrial and Public Utility Real	7.848167	7.848167	6.116290	6.116290
General Business and Public Utility Personal	7.900000	7.900000	6.400000	6.400000
<b>Lafayette</b>				
Residential/Agricultural Real	7.848082	7.838446	8.710800	8.780093
Commercial/Industrial and Public Utility Real	8.183329	8.231354	8.673906	8.673906
General Business and Public Utility Personal	8.800000	8.800000	10.500000	10.500000

2005	2004	2003	2002	2001	2000
\$10.392410	\$10.830033	\$10.996349	\$10.136119	\$11.599597	\$11.594534
10.517423	10.528415	10.528415	9.726002	11.919329	11.933424
11.850000	12.350000	12.350000	12.600000	12.600000	12.600000
5.193708	5.402412	5.400128	5.398869	5.747695	5.753865
4.854622	4.910765	4.910765	4.891053	5.528885	5.517634
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
3.764307	3.875681	3.874232	3.872702	4.100000	2.600000
3.634397	3.815963	3.821705	3.753210	4.100000	2.600000
4.100000	4.100000	4.100000	4.100000	4.100000	2.600000
7.026554	7.505190	7.500086	6.846749	7.441598	7.135722
6.657843	6.783260	6.832514	6.135612	7.497855	7.235409
8.150000	8.150000	8.150000	7.650000	7.650000	7.650000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
4.352694	4.739532	4.733991	4.081553	4.541598	4.235722
4.074435	4.191869	4.241123	3.544221	4.608782	4.341102
5.250000	5.250000	5.250000	4.750000	4.750000	4.750000
4.600938	4.688863	4.680708	4.680220	4.958836	4.938099
4.650313	4.662352	4.680221	4.670365	5.237978	5.331278
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
0.992606	1.032007	1.029286	1.028737	1.150999	1.141413
1.059739	1.067308	1.074640	1.075941	1.323773	1.351257
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
8.067912	8.506442	8.548069	8.623994	7.816407	7.797255
8.073411	8.278521	8.263693	8.261033	7.997233	7.940474
13.050000	13.050000	13.050000	13.050000	11.050000	11.050000
5.820617	5.939502	5.937877	9.426663	6.400000	6.400000
6.116290	5.959012	5.959970	9.988203	6.400000	6.400000
6.400000	6.400000	6.400000	10.700000	6.400000	6.400000
8.885133	9.345040	9.352899	8.200488	7.996174	8.092060
8.675541	8.883864	8.863044	7.433569	7.834131	7.855011
10.500000	10.500000	10.500000	9.750000	8.750000	9.750000

(continued)

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

	2009	2008	2007	2006
<b>Lafayette/Chippewa-on-the-Lake Village</b>				
Residential/Agricultural Real	\$3.190102	\$3.184519	\$3.512186	\$3.548239
Commercial/Industrial and Public Utility Real	3.473910	3.515651	3.775302	3.775302
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
<b>Litchfield</b>				
Residential/Agricultural Real	7.027539	7.025360	7.494826	7.501521
Commercial/Industrial and Public Utility Real	7.364055	7.372728	7.592249	7.658464
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
<b>Liverpool</b>				
Residential/Agricultural Real	5.291180	5.313639	5.451294	5.097181
Commercial/Industrial and Public Utility Real	5.275643	5.275643	5.566764	5.227116
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
<b>Medina</b>				
Residential/Agricultural Real	5.909686	5.910032	5.216260	5.246827
Commercial/Industrial and Public Utility Real	6.152677	6.150155	5.233007	5.259360
General Business and Public Utility Personal	6.600000	6.600000	5.600000	5.600000
<b>Montville</b>				
Residential/Agricultural Real	8.176152	7.515787	8.010667	7.533614
Commercial/Industrial and Public Utility Real	8.312460	7.259041	7.908677	7.984386
General Business and Public Utility Personal	10.950000	10.950000	10.950000	10.950000
<b>Sharon</b>				
Residential/Agricultural Real	6.244628	6.254599	6.695655	6.432674
Commercial/Industrial and Public Utility Real	5.606535	6.957008	6.178666	5.779736
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
<b>Spencer</b>				
Residential/Agricultural Real	5.400694	5.401922	5.505186	5.515470
Commercial/Industrial and Public Utility Real	5.340400	5.341778	5.437342	5.407054
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
<b>Spencer/Spencer Village</b>				
Residential/Agricultural Real	1.900694	1.901922	2.005186	2.015470
Commercial/Industrial and Public Utility Real	1.840400	1.841778	1.937342	1.907054
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
<b>Wadsworth</b>				
Residential/Agricultural Real	3.190926	3.189134	3.287922	3.298360
Commercial/Industrial and Public Utility Real	3.719538	3.699258	3.654818	3.651246
General Business and Public Utility Personal	4.400000	4.400000	4.400000	4.400000
<b>Westfield</b>				
Residential/Agricultural Real	3.975319	3.972841	4.086679	4.087332
Commercial/Industrial and Public Utility Real	4.087288	4.084566	4.188768	4.201567
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000
<b>Westfield/Gloria Glens Village</b>				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
<b>Westfield/Westfield Center Village</b>				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000

2005	2004	2003	2002	2001	2000
\$3.602465	\$3.854482	\$3.857863	\$2.666426	\$3.985186	\$4.079384
3.776243	3.900000	3.900000	2.481231	4.142583	4.165215
3.900000	3.900000	3.900000	3.150000	4.150000	5.150000
7.506348	7.788376	6.990313	7.001935	7.588233	7.592343
7.849297	7.887056	7.157620	7.157620	8.268208	8.268208
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
4.949641	4.917064	5.005265	5.014486	5.361999	5.368521
5.015901	4.813290	4.769637	4.878991	5.284880	5.295392
5.700000	5.200000	5.450000	5.450000	6.200000	6.200000
5.255789	5.457099	4.075718	4.081248	4.291596	4.286218
5.257680	5.327249	3.968497	3.947904	4.401982	4.437923
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
5.917558	6.244032	6.347821	6.413759	7.134118	7.936067
6.060798	6.373281	6.385609	6.291094	7.470148	8.416244
9.950000	9.950000	9.950000	9.950000	9.950000	10.950000
6.425671	6.846073	5.450639	5.454380	6.019036	5.602208
5.927316	6.352439	4.808687	4.958938	5.965457	5.546217
7.400000	7.400000	7.400000	7.400000	7.400000	8.400000
5.515066	5.612574	5.614110	5.611006	5.900000	5.226142
5.406234	5.469180	5.469180	5.466548	5.900000	5.351822
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
2.015066	2.112574	2.114110	2.111006	2.400000	1.726142
1.906234	1.969180	1.969180	1.966548	2.400000	1.851822
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
3.300238	2.884635	2.888589	2.887194	2.972387	2.970158
3.658142	3.052938	3.053044	3.047227	3.207068	3.201978
4.400000	3.400000	3.400000	3.400000	3.400000	3.400000
4.086147	4.186308	4.187392	4.186602	4.384984	4.385826
4.205827	4.246803	4.248519	4.181505	4.476349	4.475341
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000

(continued)

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

	2009	2008	2007	2006
<b>York</b>				
Residential/Agricultural Real	\$5.833766	\$5.875493	\$5.888657	\$5.990726
Commercial/Industrial and Public Utility Real	5.752412	5.815796	5.770373	6.781803
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
<b>Special Districts</b>				
<b>General Health District</b>				
Residential/Agricultural Real	0.538541	0.540014	0.594014	0.598456
Commercial/Industrial and Public Utility Real	0.569864	0.555794	0.594044	0.600028
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>County Library</b>				
Residential/Agricultural Real	2.135245	2.138768	1.634846	1.639729
Commercial/Industrial and Public Utility Real	2.165117	2.160495	1.666052	1.667721
General Business and Public Utility Personal	2.250000	2.250000	2.250000	2.250000
<b>Medina County Park District</b>				
Residential/Agricultural Real	0.675766	0.677658	0.744646	0.378961
Commercial/Industrial and Public Utility Real	0.695103	0.692177	0.742426	0.365362
General Business and Public Utility Personal	0.750000	0.750000	0.750000	0.500000
<b>Ella Everhard Library</b>				
Residential/Agricultural Real	1.438853	1.439576	1.604466	1.614543
Commercial/Industrial and Public Utility Real	1.530481	1.526350	1.586455	1.672193
General Business and Public Utility Personal	1.750000	1.750000	1.750000	1.750000
<b>Spencer Fire District</b>				
Residential/Agricultural Real	2.585489	2.587605	2.765515	2.783235
Commercial/Industrial and Public Utility Real	2.816560	2.819334	3.006119	2.946893
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
<b>Town and Country Fire District</b>				
Residential/Agricultural Real	3.819438	4.020174	3.611536	3.613982
Commercial/Industrial and Public Utility Real	3.843593	4.300000	4.112495	4.112495
General Business and Public Utility Personal	4.300000	4.300000	4.300000	4.300000
<b>Cleveland Metro Parks</b>				
Residential/Agricultural Real	2.121870	1.669978	1.671514	1.846449
Commercial/Industrial and Public Utility Real	2.166886	1.712737	1.718742	1.850000
General Business and Public Utility Personal	1.850000	1.850000	1.850000	1.850000
<b>Wayne County Library</b>				
Residential/Agricultural Real	1.186025	0.994298	0.993829	0.994250
Commercial/Industrial and Public Utility Real	1.186192	1.092878	1.085504	1.081017
General Business and Public Utility Personal	1.250000	1.250000	1.250000	1.250000
<b>Joint Vocational Schools</b>				
<b>Medina</b>				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00814	1.99990	2.02140	2.02740
General Business and Public Utility Personal	3.05000	3.05000	3.05000	3.05000
<b>Wayne</b>				
Residential/Agricultural Real	2.703008	2.749103	2.000002	2.000002
Commercial/Industrial and Public Utility Real	2.892083	3.078411	2.310632	2.298979
General Business and Public Utility Personal	4.850000	4.850000	4.100000	4.100000

2005	2004	2003	2002	2001	2000
\$6.009173	\$6.187499	\$6.183482	\$5.634377	\$7.503035	\$7.464960
5.781803	6.200000	6.200000	5.334581	7.230233	7.697831
6.200000	6.200000	6.200000	6.200000	7.700000	7.700000
0.600032	0.645476	0.648472	0.651248	0.755336	0.752959
0.594488	0.627085	0.623093	0.618193	0.801862	0.807539
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.641092	1.690254	0.693270	0.696834	0.807831	0.804714
1.658547	1.697431	0.691881	0.686936	0.892040	0.898035
2.250000	2.250000	1.250000	1.250000	1.250000	1.250000
0.380077	0.408764	0.410588	0.412086	0.476836	0.474923
0.362582	0.382620	0.380153	0.377112	0.489120	0.492731
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.623898	1.738259	1.750000	1.015079	1.181323	1.174987
1.688424	1.750000	1.750000	1.090271	1.399729	1.401764
1.750000	1.750000	1.750000	1.750000	1.750000	1.750000
2.782535	2.950527	2.953172	2.947827	3.445722	3.438379
2.945289	3.068374	3.068374	3.063227	3.910797	3.686911
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.870780	2.961018	3.313786	3.492758	3.701665	3.702422
4.045448	3.423746	3.808689	4.028233	4.097883	4.095714
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
1.845703	1.166111	1.275831	1.277145	1.281240	1.427219
1.839668	1.320837	1.340331	1.324997	1.324742	1.503872
1.850000	1.550000	1.550000	1.550000	1.550000	1.550000
0.805001	0.807108	0.000000	0.000000	0.000000	0.000000
0.872974	0.874935	0.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
2.00000	2.00000	1.99957	2.00455	2.00000	2.00000
2.02812	2.01225	2.00000	2.16546	2.18048	2.21540
3.05000	3.05000	3.05000	3.05000	3.05000	3.05000
2.000002	2.001109	2.000001	2.000003	2.000000	1.996742
2.397347	2.309935	2.483054	2.660846	2.673513	2.683112
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000

(continued)

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

	2009	2008	2007	2006
<b>Out-of-County School Districts</b>				
North Central LSD				
Residential/Agricultural Real	\$27.847860	\$28.232553	\$28.135766	\$22.936071
Commercial/Industrial and Public Utility Real	27.978156	29.118696	28.225390	23.036495
General Business and Public Utility Personal	35.700000	36.000000	35.900000	30.700000
Rittman Exempted Village SD				
Residential/Agricultural Real	36.419430	36.819700	36.529270	27.304939
Commercial/Industrial and Public Utility Real	54.874030	55.505476	55.191542	45.760541
General Business and Public Utility Personal	63.200000	63.350000	63.050000	53.800000
<b>Schools</b>				
Black River Local School District				
Residential/Agricultural Real	23.400017	23.400007	23.551943	23.945629
Commercial/Industrial and Public Utility Real	23.552659	23.400029	26.897219	27.604449
General Business and Public Utility Personal	46.900000	46.900000	55.830000	55.830000
Brunswick City School District				
Residential/Agricultural Real	39.250032	39.250024	39.906323	35.008619
Commercial/Industrial and Public Utility Real	39.333751	39.250028	40.351360	35.169796
General Business and Public Utility Personal	68.920000	68.920000	70.370000	65.470000
Buckeye Local School District				
Residential/Agricultural Real	24.700036	24.700010	24.700029	24.802810
Commercial/Industrial and Public Utility Real	26.399563	26.661699	27.912677	28.036694
General Business and Public Utility Personal	59.700000	59.700000	59.700000	59.700000
Cloverleaf Local School District				
Residential/Agricultural Real	27.523510	27.807213	27.992806	29.566992
Commercial/Industrial and Public Utility Real	28.188988	28.635404	29.317681	33.483559
General Business and Public Utility Personal	55.100000	55.400000	55.400000	61.300000
Highland Local School District				
Residential/Agricultural Real	29.151646	29.272809	31.418431	31.667105
Commercial/Industrial and Public Utility Real	25.516222	25.057953	26.343609	28.467317
General Business and Public Utility Personal	70.550000	70.550000	70.550000	70.550000
Medina City School District				
Residential/Agricultural Real	40.248194	40.816610	43.339788	43.589730
Commercial/Industrial and Public Utility Real	44.380547	44.692818	47.623289	47.483362
General Business and Public Utility Personal	90.980000	91.460000	91.480000	91.480000
Wadsworth City School District				
Residential/Agricultural Real	31.691628	28.801447	31.728218	31.869675
Commercial/Industrial and Public Utility Real	36.110159	33.102747	35.164292	36.567474
General Business and Public Utility Personal	70.400000	67.500000	71.500000	71.500000

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

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

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

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

Source: Medina County Auditor

2005	2004	2003	2002	2001	2000
\$22.985237	\$22.928285	\$23.348809	\$23.606733	\$24.013849	\$24.418511
23.063693	23.061191	23.389371	23.606331	24.139615	24.577669
30.700000	30.700000	31.000000	31.200000	31.600000	32.000000
32.698401	32.418447	27.481211	29.519675	29.680831	29.728339
51.579092	51.747243	46.861980	50.139318	50.207562	50.068563
60.300000	60.300000	54.800000	54.800000	54.800000	54.800000
25.425060	25.922093	26.364610	27.406735	33.082014	33.691816
28.881843	29.196711	29.353651	31.326439	38.577869	38.347417
56.830000	56.830000	56.830000	56.830000	60.830000	60.830000
36.709456	30.257824	30.261270	30.202691	31.794103	31.677489
36.678052	30.428187	30.246939	30.113461	33.198379	33.155230
67.170000	60.670000	60.670000	61.920000	63.240000	63.240000
25.864779	26.986815	27.029292	27.146291	29.977871	25.559267
28.951101	29.319505	28.424598	29.036668	35.012893	30.985860
60.700000	60.700000	60.700000	60.700000	60.700000	56.340000
22.963435	24.456033	24.429030	24.458977	27.796864	27.617543
27.014311	27.555154	27.662075	27.802986	34.691064	34.681357
55.800000	55.800000	55.800000	55.800000	55.800000	55.800000
32.406460	34.439494	34.559582	34.659971	34.571654	33.339758
28.040974	30.149043	30.082431	30.455211	32.648519	31.538737
71.320000	71.320000	71.320000	71.320000	66.580000	65.380000
36.398567	38.187502	38.379048	38.598637	43.950672	43.931452
39.682739	40.650956	40.550821	40.154070	49.698494	50.211221
84.080000	84.080000	84.080000	84.080000	85.290000	85.290000
32.751023	34.356733	28.621558	28.605311	31.940581	30.944094
37.583103	38.590850	32.683878	32.434968	39.096982	38.258977
72.250000	72.250000	66.350000	66.350000	66.630000	65.750000

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2009	\$3,928,678,920	\$706,077,670	\$13,242,161,686	\$89,068,810	\$101,214,557
2008	3,867,182,430	706,404,310	13,067,390,686	83,953,130	95,401,284
2007	3,452,753,890	681,670,120	11,812,640,600	82,331,600	93,558,636
2006	3,355,993,150	661,351,830	11,478,128,514	102,264,740	116,209,932
2005	3,252,858,090	615,828,540	11,053,390,371	103,947,740	118,122,432
2004	2,939,046,270	562,780,350	10,005,218,914	111,663,540	126,890,386
2003	2,816,765,910	548,433,370	9,614,855,086	114,326,210	129,916,148
2002	2,704,578,140	538,659,110	9,266,392,143	110,728,270	125,827,580
2001	2,261,163,190	411,257,860	7,635,488,714	108,476,650	123,268,920
2000	2,178,370,050	378,385,710	7,305,016,457	135,598,120	154,088,773

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010).

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

Source: Medina County, Ohio; County Auditor

Tangible Personal Property					
General Business		Total			Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$3,660,110	\$29,280,880	\$4,727,485,510	\$13,372,657,123	35.35%	\$5.42
7,522,140	60,177,120	4,665,062,010	13,222,969,090	35.28	5.42
85,383,363	683,066,904	4,302,138,973	12,589,266,140	34.17	5.70
135,681,115	723,632,613	4,255,290,835	12,317,971,059	34.55	5.81
205,454,251	893,279,352	4,178,088,621	12,064,792,155	34.63	5.85
290,678,631	1,263,820,135	3,904,168,791	11,395,929,435	34.26	6.11
292,506,342	1,271,766,704	3,772,031,832	11,016,537,938	34.24	6.13
317,443,253	1,380,188,057	3,671,408,773	10,772,407,779	34.08	5.97
319,694,873	1,389,977,709	3,100,592,573	9,148,735,343	33.89	6.44
305,377,030	1,327,726,217	2,997,730,910	8,786,831,447	34.12	5.33

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

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections To Tax Levy</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections (1)</u>	<u>Percent of Total Tax Collections To Tax Levy</u>
2009	\$27,527,065	\$24,566,523	89.24 %	\$919,100	\$25,485,623	92.58 %
2008	25,570,996	24,147,818	94.43	821,145	24,968,963	97.65
2007	25,184,718	23,787,524	94.45	693,923	24,481,447	97.21
2006	24,875,255	22,834,260	91.80	684,461	23,518,721	94.55
2005	24,044,724	22,299,817	92.74	621,756	22,921,573	95.33
2004	22,911,257	21,202,225	92.54	714,090	21,916,315	95.66
2003	20,964,253	20,338,284	97.01	624,101	20,962,385	99.99
2002	19,858,328	19,060,641	95.98	575,358	19,635,999	98.88
2001	17,897,268	17,399,063	97.22	406,751	17,805,814	99.49
2000	13,855,193	13,531,524	97.66	474,963	14,006,487	101.09

Source: Medina County Auditor

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

- (1) State reimbursement of rollback and homestead exemptions are included.
- (2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

**Medina County, Ohio**

*Principal Taxpayers*

2009 and 2000

Taxpayer	2009	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Edison Company	\$42,107,200	0.91%
American Transmission Systems	23,797,560	0.51
Ohio Farmers Insurance	17,388,300	0.38
Columbia Gas Trans Corporation	13,000,350	0.28
Columbia Gas of Ohio	7,969,350	0.17
Lodi Station LLC	6,791,280	0.15
Surrey Medwick Acquisition LLC	6,371,260	0.14
Centro NP Brunswick Town Center LLC	5,750,960	0.12
Aldi Incorporated	5,456,460	0.12
Octagon Associates LTD	5,207,350	0.11
<b>Total Real Property</b>	<b>\$133,840,070</b>	<b>2.89%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$4,634,756,590</b>	

Taxpayer	2000	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Edison Company	\$65,681,140	2.57%
GTE North, Incorporated	24,477,360	0.96
Columbia Gas of Ohio Incorporated	17,774,590	0.70
MTD Products	11,063,510	0.43
Ohio Farmers Insurance	9,724,470	0.38
Hardware Wholesalers	9,546,330	0.37
Columbia Gas Trans Corporation	8,985,940	0.35
Discount Drug Mart	7,716,490	0.30
Oaks at Medina	6,163,180	0.24
Valley City Steel	5,591,290	0.22
<b>Total Real Property</b>	<b>\$166,724,300</b>	<b>6.52%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$2,556,755,760</b>	

Source: Medina County Auditor

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

Year	Governmental Activities				Business-Type Activities		
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	OWDA Loans	OPWC Loans	General Obligation Bonds
2009	\$5,399,541	\$1,230,364	\$968,759	\$100,702	\$96,828,843	\$193,135	\$179,629
2008	5,600,899	1,405,652	1,260,911	133,863	101,228,280	209,929	239,341
2007	6,947,768	1,595,940	1,663,521	183,543	104,042,202	226,723	299,053
2006	8,694,637	1,781,228	1,873,898	247,446	103,058,151	251,914	358,765
2005	10,731,506	1,981,516	2,271,246	325,742	102,464,606	268,708	418,477
2004	11,415,000	2,206,804	2,645,013	0	96,329,091	285,503	478,189
2003	13,110,000	2,433,492	2,996,628	0	97,188,391	302,297	537,901
2002	15,357,613	2,242,180	3,327,438	0	95,555,091	319,091	597,613
2001	15,035,000	2,465,148	3,946,902	0	80,016,503	0	657,325
2000	16,540,000	2,731,836	3,041,052	0	60,032,716	0	740,759

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

Source: Medina County Auditor

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Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$104,900,973	1.79 %	\$615
110,078,875	1.92	643
114,958,750	2.02	677
116,266,039	2.21	683
118,461,801	2.90	704
113,359,600	2.87	696
116,568,709	2.97	721
117,399,026	3.02	732
102,120,878	2.58	656
83,086,363	2.17	550

**Medina County, Ohio**  
*Ratio of General Obligation Bonded Debt to Estimated Actual  
Value and Bonded Debt Per Capita  
Last Ten Years*

Year	Population (1)	Estimated Actual Value of Taxable Property (2)	General Bonded Debt Outstanding	Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
2009	170,442	\$13,372,657,123	\$5,399,541	0.04 %	\$32
2008	171,210	13,222,969,090	5,600,899	0.04	33
2007	169,832	12,589,294,140	6,947,768	0.06	41
2006	170,200	12,317,971,059	8,694,637	0.07	51
2005	168,198	12,064,792,155	10,731,506	0.09	64
2004	162,906	11,395,929,435	11,415,000	0.10	70
2003	161,680	11,016,537,938	13,110,000	0.12	81
2002	160,453	10,772,407,779	15,357,613	0.14	96
2001	155,780	9,148,735,343	15,035,000	0.16	97
2000	151,095	8,786,831,447	16,540,000	0.19	109

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

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

**SEWER DISTRICT**

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2009	\$12,627,754	\$12,337,032	\$290,722	\$3,331,230	\$1,584,932	\$4,916,162	0.06
2008	12,347,051	11,740,490	606,561	3,070,446	1,654,989	4,725,435	0.13
2007	13,421,268	12,688,185	733,083	1,541,237	900,343	2,441,580	0.30
2006	12,268,307	11,355,402	912,905	2,864,468	1,848,393	4,712,861	0.19
2005	11,899,867	10,519,670	1,380,197	2,263,204	1,887,260	4,150,464	0.33
2004	11,148,187	9,600,848	1,547,339	3,148,823	2,083,845	5,232,668	0.30
2003	10,405,255	9,444,228	961,027	3,256,497	2,195,600	5,452,097	0.18
2002	9,701,432	8,935,161	766,271	2,264,538	906,917	3,171,455	0.24
2001	9,888,121	6,491,212	3,396,909	2,179,801	972,052	3,151,853	1.08
2000	9,733,703	5,586,524	4,147,179	2,114,149	1,047,828	3,161,977	1.31

**WATER DISTRICT**

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2009	\$7,047,126	\$4,831,593	\$2,215,533	\$2,536,356	\$2,214,398	\$4,750,754	0.47
2008	7,079,068	3,708,480	3,370,588	2,399,096	2,183,358	4,582,454	0.74
2007	7,338,830	4,579,587	2,759,243	1,476,926	1,092,071	2,568,997	1.07
2006	6,674,699	5,113,603	1,561,096	1,799,890	1,897,749	3,697,639	0.42
2005	6,777,934	4,518,404	2,259,530	1,724,258	1,857,825	3,582,083	0.63
2004	5,850,778	4,647,509	1,203,269	1,560,148	1,769,038	3,329,186	0.36
2003	5,220,102	3,913,104	1,306,998	1,560,536	1,625,858	3,186,394	0.41
2002	6,270,884	2,949,283	3,321,601	1,118,280	1,186,903	2,305,183	1.44
2001	6,462,730	4,110,111	2,352,619	1,022,580	1,145,520	2,168,100	1.09
2000	4,404,515	3,132,396	1,272,119	785,467	899,046	1,684,513	0.76

**SOLID WASTE MANAGEMENT**

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2009	\$7,716,409	\$6,812,204	\$904,205	\$677,665	\$232,494	\$910,159	0.99
2008	7,114,011	6,511,540	602,471	640,629	269,530	910,159	0.66
2007	7,324,662	6,650,397	674,265	307,063	148,017	455,080	1.48
2006	7,459,851	6,823,248	636,603	588,835	321,324	910,159	0.70
2005	7,228,205	6,253,330	974,875	556,653	353,505	910,158	1.07
2004	7,746,071	6,714,829	1,031,242	526,231	383,928	910,159	1.13
2003	6,526,333	5,679,253	847,080	497,471	412,688	910,159	0.93
2002	6,811,866	3,801,465	3,010,401	470,283	453,604	923,887	3.26
2001	6,299,084	5,598,376	700,708	313,838	510,368	824,206	0.85
2000	6,573,393	5,069,150	1,504,243	291,374	532,833	824,207	1.83

(1) Includes OWDA and OPWC Loans

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

(3) Operating expenses are exclusive of depreciation

**Medina County, Ohio**  
*Legal Debt Margin*  
*Last Ten Years*

	2009	2008	2007	2006
Total Assessed Property Value	<u>\$4,727,485,510</u>	<u>\$4,665,062,010</u>	<u>\$4,302,148,973</u>	<u>\$4,255,290,835</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$5,385,000	\$5,610,000	\$6,960,000	\$8,710,000
Special Assessment Bonds	1,230,364	1,405,652	1,595,940	1,781,228
Enterprise General Obligation Bonds	179,629	239,341	299,053	358,765
OWDA Loans	97,797,602	102,489,191	102,522,512	104,932,049
OPWC Loans	293,837	343,792	410,263	499,360
Total Gross Indebtedness	104,886,432	110,087,976	111,787,768	116,281,402
Less:				
Jail Construction Bonds	0	(595,000)	(1,170,000)	(1,725,000)
Special Assessment Debt	(1,230,364)	(1,405,652)	(1,595,940)	(1,781,228)
Enterprise General Obligation Bonds	(179,629)	(239,341)	(299,053)	(358,765)
OWDA Loans - Enterprise Fund Revenue	(96,828,843)	(101,228,280)	(86,147,750)	(103,058,151)
OWDA Loans - Special Assessment Revenue	(883,845)	(1,147,596)	(1,595,940)	(1,720,221)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(337,948)	(445,340)	(626,715)	(610,954)
Total Net Debt Applicable to Debt Limit	<u>5,425,803</u>	<u>5,026,767</u>	<u>20,352,370</u>	<u>7,027,083</u>
Overall Legal Debt Limit				
3% of first \$100,000,000 of assessed value	3,000,000	3,000,000	3,000,000	3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	110,687,138	109,126,550	100,053,724	98,882,271
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>116,687,138</u>	<u>115,126,550</u>	<u>106,053,724</u>	<u>104,882,271</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$111,261,335</u>	<u>\$110,099,783</u>	<u>\$85,701,354</u>	<u>\$97,855,188</u>
Legal Debt Margin as a Percentage of the Debt Limit	95.35%	95.63%	80.81%	93.30%
Unvoted Debt Limitation (1 % of Assessed Valuation)	<u>\$47,274,855</u>	<u>\$46,650,620</u>	<u>\$43,021,490</u>	<u>\$42,552,908</u>
Total Gross Indebtedness	104,886,432	110,087,976	111,787,768	116,281,402
Less:				
Jail Construction Bonds	0	(595,000)	(1,170,000)	(1,725,000)
Special Assessment Debt	(1,230,364)	(1,405,652)	(1,595,940)	(1,781,228)
Enterprise General Obligation Bonds	(179,629)	(239,341)	(299,053)	(358,765)
OWDA Loans - Enterprise Fund Revenue	(96,828,843)	(101,228,280)	(86,147,750)	(103,058,151)
OWDA Loans - Special Assessment Revenue	(883,845)	(1,147,596)	(1,595,940)	(1,720,221)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(337,948)	(445,340)	(626,715)	(610,954)
Net Debt Within 5 1/2 % Limitations	<u>5,425,803</u>	<u>5,026,767</u>	<u>20,352,370</u>	<u>7,027,083</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$41,849,052</u>	<u>\$41,623,853</u>	<u>\$22,669,120</u>	<u>\$35,525,825</u>
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	88.52%	89.22%	52.69%	83.49%

Source: County Financial Records

2005	2004	2003	2002	2001	2000
<u>\$4,178,088,621</u>	<u>\$3,904,168,791</u>	<u>\$3,772,031,832</u>	<u>\$3,671,408,773</u>	<u>\$3,100,592,573</u>	<u>\$2,997,730,910</u>
\$9,680,000	\$11,415,000	\$13,110,000	\$15,357,613	\$15,035,000	\$16,540,000
1,981,516	2,206,804	2,433,492	2,242,180	2,465,148	2,731,836
418,477	478,189	537,901	0	657,325	740,759
104,735,852	98,974,104	100,185,019	98,882,590	83,963,405	64,073,768
594,450	285,503	302,297	0	0	0
117,410,295	113,359,600	116,568,709	116,482,383	102,120,878	84,086,363
(2,270,000)	(2,805,000)	(3,330,000)	(3,850,000)	(4,130,000)	(4,530,000)
(1,981,516)	(2,206,804)	(2,433,492)	(2,242,180)	(2,465,148)	(2,731,836)
(418,477)	(478,189)	(537,901)	0	(657,325)	(740,759)
(102,464,606)	(96,329,091)	(97,188,391)	(95,555,091)	(80,016,503)	(60,032,716)
(2,092,079)	(2,441,433)	(2,769,668)	(3,078,086)	(3,676,975)	(4,041,052)
(886,540)	(1,005,358)	(1,414,226)	(1,647,771)	(1,082,534)	(790,825)
7,297,077	8,093,725	8,895,031	10,109,255	10,092,393	11,219,175
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
96,952,216	90,104,220	86,800,796	84,285,219	70,014,814	67,443,273
102,952,216	96,104,220	92,800,796	90,285,219	76,014,814	73,443,273
<u>\$95,655,139</u>	<u>\$88,010,495</u>	<u>\$83,905,765</u>	<u>\$80,175,964</u>	<u>\$65,922,421</u>	<u>\$62,224,098</u>
92.91%	91.58%	90.41%	88.80%	86.72%	84.72%
<u>\$41,780,886</u>	<u>\$39,041,688</u>	<u>\$37,720,318</u>	<u>\$36,714,088</u>	<u>\$31,005,926</u>	<u>\$29,977,309</u>
117,410,295	113,359,600	116,568,709	116,482,383	102,120,878	84,086,363
(2,270,000)	(2,805,000)	(3,330,000)	(3,850,000)	(4,130,000)	(4,530,000)
(1,981,516)	(2,206,804)	(2,433,492)	(2,242,180)	(2,465,148)	(2,731,836)
(418,477)	(478,189)	(537,901)	0	(657,325)	(740,759)
(102,464,606)	(96,329,091)	(97,188,391)	(95,555,091)	(80,016,503)	(60,032,716)
(2,092,079)	(2,441,433)	(2,769,668)	(3,078,086)	(3,676,975)	(4,041,052)
(886,540)	(1,005,358)	(1,414,226)	(1,647,771)	(1,082,534)	(790,825)
7,297,077	8,093,725	8,895,031	10,109,255	10,092,393	11,219,175
<u>\$34,483,809</u>	<u>\$30,947,963</u>	<u>\$28,825,287</u>	<u>\$26,604,833</u>	<u>\$20,913,533</u>	<u>\$18,758,134</u>
82.53%	79.27%	76.42%	72.46%	67.45%	62.57%

**Medina County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2009*

<u>Political Subdivision</u>	<u>Governmental Activities Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Amount Applicable To County</u>
<b>Direct - Medina County</b>			
General Obligation Bonds	\$5,399,541	100 %	\$5,399,541
OWDA Loans	968,759	100	968,759
OPWC Loans	100,702	100	100,702
Special Assessment Bonds	<u>1,230,364</u>	100	<u>1,230,364</u>
<i>Total Direct - Medina County</i>	<u>7,699,366</u>		<u>7,699,366</u>
<b>Overlapping</b>			
Cities Wholly Within the County	32,414,682	100	32,414,682
City of Rittman	1,045,000	2	20,900
School Districts Wholly Within the County	143,607,570	100	143,607,570
Black River Local School District	3,942,162	43	1,695,130
Highland Local School District	<u>33,010,000</u>	99	<u>32,679,900</u>
<i>Total Overlapping</i>	<u>214,019,414</u>		<u>210,418,182</u>
<i>Totals</i>	<u><u>\$221,718,780</u></u>		<u><u>\$218,117,548</u></u>

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

(2) Debt outstanding for School Districts is shown as of June 30, 2009.

Source: Medina County Auditor

**Medina County, Ohio**

*Principal Employers*

*2009 and 2000*

<b>2009</b>		
Employer	Employees	Percentage of Total County Employment
Westfield Companies	1,415	2.79 %
Medina County	1,065	2.10
RPM Incorporated	901	1.78
Brunswick City School District	802	1.58
Medina City School District	789	1.56
Medina General Hospital	750	1.48
Shiloh Industries Inc.	643	1.27
Wadsworth City Schools	493	0.97
Discount Drug Mart Inc.	383	0.75
Cloverleaf Local Schools	379	0.74
<b>Total</b>	<b>7,620</b>	<b>15.02 %</b>
<b>Total Employment within the County</b>	<b>50,732</b>	

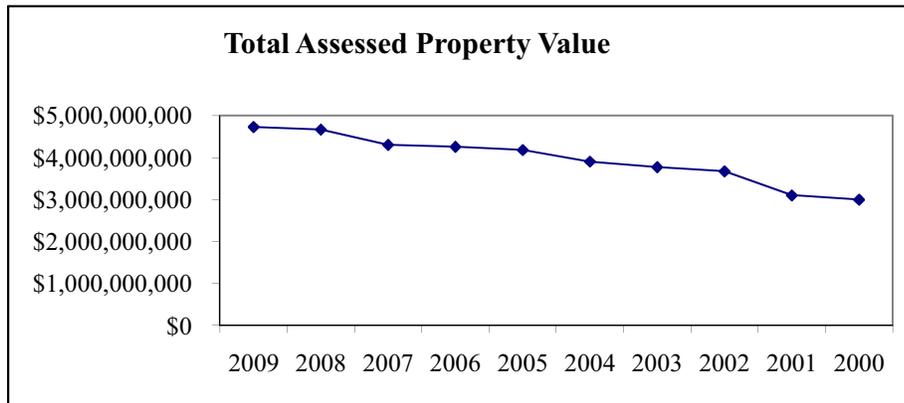
<b>2000</b>		
Employer	Employees	Percentage of Total County Employment
Discount Drug Mart Inc.	2,600	3.91 %
MTD Products	2,190	3.29
Medina County	1,525	2.29
Plasticpak Packaging Incorporated	1,467	2.21
Westfield Companies	1,292	1.94
Medina General Hospital	920	1.38
Brunswick City School District	850	1.28
Schneider National Carriers	800	1.20
Medina City School District	780	1.18
Friction Products/Hawk	557	0.84
<b>Total</b>	<b>12,981</b>	<b>19.52 %</b>
<b>Total Employment within the County</b>	<b>66,501</b>	

**Source:** Medina County Economic Development Corporation

**Medina County, Ohio**  
*Demographic and Economic Statistics*  
 Last Ten Years

Year	Population (1)	Total Personal Income (4)	Per Capita Personal Income (1)	Median Household Income (1)	Median Age (1)	Number of Licensed Drivers (2)
2009	170,442	\$5,874,794,856	\$34,468	\$70,214	37	126,925
2008	171,210	5,726,974,500	33,450	61,812	39	125,128
2007	169,832	5,680,880,400	33,450	55,811	37	123,311
2006	170,200	5,260,201,200	30,906	55,811	37	122,090
2005	168,198	4,078,969,698	24,251	55,811	37	110,139
2004	162,906	3,950,633,406	24,251	55,811	37	110,139
2003	161,680	3,920,901,680	24,251	55,811	37	110,139
2002	160,453	3,891,145,703	24,251	55,811	37	113,278
2001	155,780	3,951,515,480	25,366	48,050	40	111,262
2000	151,095	3,832,675,770	25,366	48,050	40	114,614

- (1) Source: U.S. Census, Medina County Auditor
- (2) Source: Ohio Bureau of Motor Vehicles
- (3) Source: Board of Elections
- (4) Computation of per capita personal income multiplied by population



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<u>Number of Registered Voters (3)</u>	<u>Number of County Employees (1)</u>	<u>Unemployment Rate (1)</u>	<u>Total Assessed Property Value (1)</u>
124,366	1,065	8.2 %	\$4,727,485,510
128,119	1,427	6.7	4,665,062,010
124,107	1,320	5.8	4,302,148,973
122,097	1,301	4.9	4,255,290,835
119,421	1,248	4.6	4,178,088,621
97,494	1,231	5.2	3,904,168,791
97,494	1,142	5.4	3,772,031,832
97,494	1,138	5.0	3,671,408,773
98,953	1,531	4.4	3,100,592,573
102,535	1,525	3.4	2,997,730,910

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

Function/Program	2009	2008	2007	2006
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
County Offices	154	172	140	138
Real Estate Assessment	16	15	19	34
Delinquent Real Estate Tax Assessment Collections	5	8	9	8
Workforce Development	2	1	2	2
Judicial				
County Offices	120	140	139	126
Community Awareness	2	2	2	2
Child Support Enforcement	33	36	37	38
Public Safety				
County Offices	150	321	207	210
Drug Enforcement	8	7	9	5
Public Works				
County Offices	15	29	31	33
Auto and Gas	58	50	53	54
Health Services				
Developmental Disabilities	220	295	309	280
ADAMH	5	5	5	5
Animal Shelter	7	6	6	8
Human Services				
Transportation	54	47	51	48
Title IV-D	5	5	4	9
Shelter Care	7	6	7	9
Public Assistance	60	80	89	95
Victim Assistance	2	3	3	3
Office for Older Adults	20	25	25	26
County Home	32	35	35	34
<b>Business-Type Activities</b>				
Sewer District	61	107	107	103
Water District	24	27	26	26
Solid Waste	5	5	5	5
Totals	<u>1,065</u>	<u>1,427</u>	<u>1,320</u>	<u>1,301</u>

Source: Medina County Auditor

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

(1) Information prior to 2002 is not available

n/a: Information not available

2005	2004	2003	2002
115	120	109	106
33	16	22	26
6	2	2	4
5	5	2	N/A
127	115	115	114
2	2	2	2
38	37	7	45
196	197	198	197
8	8	7	7
32	34	27	24
55	54	54	59
252	277	254	236
5	5	4	6
7	6	6	5
56	58	46	40
8	8	1	1
16	14	14	9
90	82	77	77
3	3	3	3
24	25	23	21
34	37	36	32
107	103	110	105
24	18	17	14
5	5	6	5
<u>1,248</u>	<u>1,231</u>	<u>1,142</u>	<u>1,138</u>

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

Function/program	2009	2008	2007	2006
<b>General Government</b>				
<b>Finance Department</b>				
Number of Resolutions Passed	1,125	1,179	1,261	1,213
State and Federal Grant Funds Received	\$16,570,505	\$6,381,782	\$6,609,135	\$6,600,773
<b>Transportation</b>				
Number of Trips	103,508	123,530	118,331	119,377
Number of Vehicles	23	26	24	24
Vehicle Miles Per Year	662,046	733,480	772,773	825,629
<b>Accounting</b>				
Agency Ratings - Standard and Poors	AA	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa2	Aa2	Aa2	Aa2
Number of Checks/Vouchers Issued	36,140	37,920	39,265	39,770
Amount of Checks Written	\$294,970,841	\$293,516,606	\$217,202,402	\$191,824,862
Number of Receipts Issued	9,047	1,198	9,242	9,370
Number of Budget Adjustments Issued	1,547	2,021	2,434	934
<b>Building</b>				
Residential Construction Permits Issued	2,122	2,585	1,285	749
Commercial Construction Permits Issued	565	651	240	437
Estimated Value of Construction	\$111,002,776	\$151,663,502	\$23,640,266	\$24,370,985
Number of Permits Issued	2,687	3,236	1,525	1,186
Average Construction Costs of New Homes	\$200,804	\$201,455	\$302,015	\$234,027
Amount of Revenue Generated from Permits	\$702,261	\$902,731	\$1,011,370	\$1,116,212
Number of Contract Registrations Issued	419	482	5,770	564
Amount of Revenue Generated from Contract Registrations	37,570	42,300	32,990	28,200
<b>Public Safety</b>				
<b>Sheriff's Department</b>				
Number of Sheriff Promotional Test Administered	0	0	0	0
Number of Promotions from Sheriff's Certified Lists	0	1	1	1
Total Calls for Services	55,758	62,487	70,532	53,563
Number of Traffic Citations Issued	1,694	681	1,817	575
Number of Criminal Arrests	1,200	454	487	468
Number of Accident Reports Completed	179	92	90	2,983
Part 1 Offenses (Major Offenses)	299	650	706	120
Sheriff's Department Auxiliary Hours Worked	3,965	3,950	5,089	3,956
DUI Arrests	93	90	88	169
Number of Prisoners	3,088	3,892	3,878	3,857
Prisoner Meal Costs	\$242,818	\$339,400	\$338,748	\$354,458
Motor Vehicle Accidents	56	545	787	339
Property Damage Accidents	179	192	255	90
Gasoline Costs of Fleet	\$139,337	\$204,699	\$203,953	\$162,783
Number of Full-Time Law Enforcement Employees	64	70	74	72
<b>Public Works</b>				
Bridges Replaced	2	5	3	4
Culverts Replaced	19	38	30	28
Miles of Road Maintained	327	327	327	328
Number of Bridges	286	286	286	291
Number of Culverts	1,659	1,659	1,659	850
Number of Signals	16	0	0	16
Number of Traffic Signs	6,634	6,634	6,634	6,607
Number of Vehicles	124	124	124	101
<b>Health Department</b>				
<b>Vital Statistics</b>				
Number of Births - Certificates Filed	1,244	1,231	1,114	1,229
Number of Deaths - Certificates Filed	990	1,028	1,027	968
Number of Births - Certificates Issued	3,345	3,512	4,792	4,580
Number of Deaths - Certificates Issued	5,189	5,562	5,477	5,369
Burial Permits - Certificates Issued	695	728	650	980
Dog Warden Services Calls Responded to	4,151	3,586	3,586	1,565

Sources: Medina County

n/a: Information not available

2005	2004	2003	2002	2001	2000
1,227	1,196	1,120	1,148	1,247	N/A
\$7,310,376	\$5,514,263	\$4,936,595	\$5,048,207	\$4,687,075	N/A
194,048	116,054	115,305	113,755	94,456	N/A
24	22	21	21	20	N/A
715,734	816,224	752,628	631,521	559,441	N/A
AA	AA	AA	AA	AA	AA
Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
39,413	39,679	37,439	36,820	37,818	35,626
\$184,128,822	\$172,764,398	\$170,068,304	\$165,166,659	\$151,967,171	\$149,597,579
9,376	9,078	8,788	8,333	8,219	8,286
964	1,020	1,030	932	930	860
915	1,021	1,020	807	873	801
304	225	232	250	263	285
\$23,644,753	\$17,786,166	\$16,900,945	\$14,721,983	\$15,315,833	\$8,706,185
1,219	1,306	1,252	1,057	1,142	1,102
\$225,602	\$211,872	\$202,919	\$184,618	\$179,112	\$192,202
\$1,149,987	\$1,138,073	\$918,577	\$924,409	\$803,470	\$769,295
671	673	562	656	477	615
33,550	33,675	28,125	32,800	23,875	30,775
2	1	2	1	1	1
2	1	2	1	1	1
66,683	67,872	78,790	86,847	69,887	41,123
1,026	933	795	714	729	720
269	264	260	258	255	245
77	89	70	71	59	56
1,100	1,050	1,000	950	900	850
4,228	3,376	4,255	3,838	4,568	6,182
80	76	70	71	59	56
3,857	3,957	3,780	3,774	4,146	3,770
\$247,266	\$257,549	\$277,519	\$284,831	\$267,939	\$268,572
3	2	8	5	5	4
3	2	8	5	5	4
\$131,890	\$99,839	\$93,204	\$85,711	\$96,339	\$90,559
70	69	72	73	71	70
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
1,073	1,251	1,135	1,206	1,259	1,145
978	948	975	995	1,047	897
7,296	3,997	5,427	4,507	4,529	3,565
6,221	5,026	6,807	5,868	5,508	4,076
645	886	655	665	629	387
2,291	3,112	1,530	1,990	2,001	1,845

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

	2009	2008	2007	2006
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	23	23	23	28
Real Estate Assessment				
Vehicles	3	3	3	4
Judicial				
County Offices				
Vehicles	1	1	1	2
Public Safety				
County Offices				
Vehicles	2	2	2	2
Probation Services				
Vehicles	1	1	1	1
Sheriff's Grant				
Vehicles	47	65	65	44
Public Works				
County Engineer				
Vehicles	63	68	68	60
Sanitary Engineer				
Vehicles	31	31	31	22
Solid Waste				
Vehicles	25	25	25	29
Health Services				
Developmental Disabilities				
Vehicles	33	33	33	31
Dog and Kennel				
Vehicles	3	3	3	3
Human Services				
County Offices				
Vehicles	29	29	29	32
Public Assistance				
Vehicles	4	4	4	2
<b><i>Business-Type Activities</i></b>				
Sewer District				
Vehicles	40	40	40	30
Water District				
Vehicles	9	9	9	31

Source: Medina County Auditor  
 (1) Information prior to 2001 is not available

2005	2004	2003	2002	2001
28	26	23	21	20
4	4	3	3	3
2	2	2	2	2
2	2	2	2	2
1	1	1	1	1
44	55	47	37	31
60	60	56	57	61
22	22	22	23	22
29	29	29	29	29
31	28	29	25	25
3	3	3	3	3
32	34	26	24	21
2	2	2	2	2
30	30	29	30	30
31	31	31	32	31

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**Mary Taylor, CPA**  
Auditor of State

**FINANCIAL CONDITION**

**MEDINA COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 27, 2010**