



Dave Yost • Auditor of State

MEDINA COUNTY

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Dave Yost • Auditor of State

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 30, 2016, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and restated the net position of its Business-Type Activities and Water Fund.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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Dave Yost
Auditor of State
Columbus, Ohio

August 30, 2016



Dave Yost • Auditor of State

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Medina County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Medina County's major federal programs for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Medina County, Ohio, complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

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

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

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

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 30, 2016, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and restated the net position of its Business-Type Activities and Water Fund. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in

Medina County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control
Over Compliance Required by the Uniform Guidance
Page 3

the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Dave Yost
Auditor of State
Columbus, Ohio

August 30, 2016

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MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Agriculture				
<i>Passed through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1415-11-5394 / G-1617-11-5548		\$ 625,343
<i>Passed through the Ohio Department of Education</i>				
<u>Child Nutrition Cluster:</u>				
National School Lunch Program	10.555	66134		51,746
Non-Cash Assistance: National School Lunch Program	10.555	066134-05-PU00		3,161
Total National School Lunch Program				<u>54,907</u>
Total Child Nutrition Cluster				54,907
Total U.S. Department of Agriculture				680,250
U.S. Department of Housing and Urban Development				
<i>Passed through the Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-14-1BV-1 B-Z-08-048-1 B-F-13-1BV-1		168,252 12,243 1
Revolving Loan Program		Not Available		<u>157,710</u>
Total Community Development Block Grants/State's Program				338,206
Home Investment Partnerships Program	14.239	B-C-15-1BV-2		2,259
Total U.S. Department of Housing and Urban Development				340,465
U.S. Department of Justice				
<i>Direct Program</i>				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Not Available		123,537
<i>Passed through the Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-A01-6443 2014-JG-LLE-6255		36,185 <u>9,045</u>
Total Edward Byrne Memorial Justice Assistance Grant Program				45,230
<i>Passed through the Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2015VAGENE014 2016VAGENE014		33,623 <u>20,880</u>
Total Crime Victim Assistance				54,503
Total U.S. Department of Justice				223,270
U.S. Department of Labor				
<i>Direct Program</i>				
H-1B Job Training Grants	17.268	FY14, FY15, FY16		257,002
<i>Passed through WIA Area 20</i>				
<u>Workforce Investment Act (WIA) Cluster:</u>				
WIA Adult Program	17.258	FY15, FY16		309,050
WIA Youth Activities	17.259	FY15, FY16		220,997
WIA Dislocated Worker Formula Grants	17.278	FY15, FY16		<u>273,028</u>
Total Work Force Investment Act Cluster				803,075
Total U.S. Department of Labor				1,060,077
U.S. Department of Transportation				
<i>Direct Program</i>				
Formula Grants for Other Than Urbanized Areas	20.509	OH-90-X802-01		129,749
Federal Transit - Formula Grants	20.507	OH-95-X178-00 OH-90-X802-01		357,939 211,041

MEDINA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
<i>Passed through the Greater Cleveland Regional Transit Authority</i>				
Federal Transit - Formula Grants		Not Available		63,160
Total - Federal Transit - Formula Grants				632,140
New Freedom Program	20.521	NF-14-MCPT		44,628
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 88703 PID 91047 PID 92861		661,159 65,081 150,000
Total - Highway Planning and Construction				876,240
<i>Passed through the Ohio Department of Public Safety</i>				
State and Community Highway Safety	20.600	STEP-2015-52-00-00-00522-00 STEP-2016-52-00-00-00536-00 OVITF-2013-52-00-00-00420-00		24,420 4,308 1,637
Total State and Community Highway Safety				30,365
National Priority Safety Programs	20.616	IDEP-2016-52-00-00-00369-00 IDEP-2015-52-00-00-00415-00		6,094 16,522
Total National Priority Safety Programs				22,616
Total U.S. Department of Transportation				1,735,738
<u>U.S. Department of Education</u>				
<i>Passed through the Ohio Department of Education</i>				
<u>Special Education Cluster (IDEA):</u>				
Special Education - Grants to States	84.027	066134-6B-SF-16P		46,869
Special Education - Preschool Grants	84.173	066134-PG-S1-16P		30,849
Total Special Education Cluster (IDEA)				77,718
<i>Passed through the Ohio Department of Health</i>				
Special Education-Grants for Infants and Families	84.181	05210021HG0716 05210021HG0615		94,131 114,584
Total Special Education - Grants for Infants and Families				208,715
Total U.S. Department of Education				286,433
<u>U.S. Department of Health and Human Services</u>				
<i>Passed through the Western Reserve Area Agency on Aging</i>				
<u>Aging Cluster:</u>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	Not Available Not Available		92,494 128,443
Total Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers				220,937
Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		111,845
Non-Cash Assistance: Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		117,167
Total - Special Programs for the Aging - Title III, Part C - Nutritional Services				229,012
Non-Cash Assistance: Nutritional Services Incentive Program	93.053	Not Available		25,096
Total Aging Cluster				475,045
Medicare Enrollment Assistance Program	93.071	Not Available		4,081
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Promoting Safe and Stable Families	93.556	Not Available Not Available		23,437 10,353
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1415-11-5394 / G-1617-11-5548		103,820
Total - Promoting Safe and Stable Families				137,610

MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
Foster Care - Title IV-E	93.658	G-1415-11-5394 / G-1617-11-5548		473,681
Adoption Assistance	93.659	G-1415-11-5394 / G-1617-11-5548		316,348
Temporary Assistance for Needy Families	93.558	G-1415-11-5394 / G-1617-11-5548	\$ 25,478	1,706,854
Child Welfare Services - State Grants	93.645	G-1415-11-5394 / G-1617-11-5548		35,127
Chafee Foster Care Independence Program	93.674	G-1415-11-5394 / G-1617-11-5548		14,552
Child Care and Development Block Grant	93.575	G-1415-11-5394 / G-1617-11-5548		135,759
Child Support Enforcement	93.563	G-1415-11-5394 / G-1617-11-5548		1,584,868
Community-Based Child Abuse Prevention Grants	93.590	Not Available G-1617-22-0339 G-1415-11-5394 / G-1617-11-5548		58,137 1,459 <u>1,783</u>
Total Community-Based Child Abuse Prevention Grants				61,379
Social Services Block Grant	93.667	G-1415-11-5394 / G-1617-11-5548	96,573	767,664
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> Social Services Block Grant	93.667	Not Available		96,573
<i>Passed through the Ohio Department of Developmental Disabilities</i> Social Services Block Grant	93.667	Not Available		<u>100,272</u>
Total - Social Services Block Grant				964,509
<i>Passed through the Ohio Department of Job and Family Services</i> Children's Health Insurance Program	93.767	G-1415-11-5394 / G-1617-11-5548		16,101
Medical Assistance Program	93.778	G-1415-11-5394 / G-1617-11-5548		826,360
<i>Passed through the Ohio Department of Developmental Disabilities</i> Medical Assistance Program	93.778	Not Available		<u>317,635</u>
Total - Medical Assistance Program				1,143,995
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> Block Grants for Prevention and Treatment of Substance Abuse	93.959	Not Available	294,037	294,037
Block Grants for Community Mental Health Services	93.958	Not Available	86,015	86,015
Total U.S. Department of Health and Human Services			502,103	7,449,961
Totals			\$ 502,103	\$ 11,776,194

The accompanying notes are an integral part of this Schedule.

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MEDINA COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Medina County, (the County) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - SUBRECIPIENTS

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

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

NOTE D - CHILD NUTRITION CLUSTER

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

NOTE E – 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.

MEDINA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

**NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS
WITHOUT CONTINUING COMPLIANCE REQUIREMENTS**

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

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

Activity in the CDBG revolving loan fund during 2015 is as follows:

Beginning loans receivable balance as of January 1, 2015	\$184,106
Loans made	-
Loan principal repaid	15,278
Ending loans receivable balance as of December 31, 2015	<u>\$168,828</u>
Cash balance on hand in the revolving loan fund as of December 31, 2015	\$156,245
Administrative costs expended during 2015	(1,465)
Other costs expended during 2015	

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2015, the County estimates \$200 to be uncollectible.

NOTE G - MATCHING REQUIREMENTS

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

MEDINA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> ➤ Highway Planning and Construction, CFDA 20.205; ➤ Foster Care – Title IV-E, CFDA 93.658; ➤ Adoption Assistance, CFDA 93.659; ➤ Medical Assistance Program, CFDA 93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	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 YEAR ENDED
DECEMBER 31, 2015*

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015



Mike Kovack
Medina County Auditor

Prepared by
The Medina County Auditor's Office

INTRODUCTORY SECTION

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015
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Medina County Auditor

MIKE KOVACK

144 North Broadway St. • Medina, Ohio 44256

August 30, 2016

To the Citizens of Medina County
and to The Board of County Commissioners:
the Honorable Patricia G. Geissman,
the Honorable Adam Friedrich, and
the Honorable Timothy C. Smith,

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2015. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

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

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

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

Profile of the Government

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

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

-v-

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

Local Economy

Once you have visited Medina County, you will find it is a community rich in traditions and history, and the kind of area you can move to, become a part of, and stay for a lifetime.

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

Medina County has the fourth lowest poverty level (only 7.4 percent) and has the fifth highest median household income in Ohio. Medina County is also one of the fastest growing counties out of Ohio's eighty-eight counties. Much of our growth is due to the proximity to the interstate systems, coupled with our experienced workforce and cooperative business environment. With our continuing growth (14.1 percent from 2000 per the 2010 Census), specifically in the residential sector, we are seeing increased pressures on the County, townships, cities and villages.

The County exhibits a moderate balance between residential/agricultural lands and commercial/industrial lands. Currently, approximately 81 percent of taxes are paid by residential/agricultural owners and 19 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 the 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. 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. 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 2015 operating budget in February 2015. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects

Medina County was awarded \$5,000,000 in funding from the Ohio Department of Transportation for the replacement of ten bridges located within the County. Four of these bridges have been replaced at a total cost of \$1,947,781. The six remaining bridges are to be replaced in 2016 and 2017, at an estimated cost of \$3,052,219. The total cost of these bridge replacements is being paid for by the Ohio Department of Transportation and no County funds will be accessed to cover these costs.

The Medina County Sheriff's Office awarded a contract to Cleveland Communication, Incorporated for the installation of a multichannel UHF simulcast radio system which will be used by the Medina County Sheriff's Department, various County Departments, and first responders from around the County. The County issued \$5,400,000 in general obligation bonds in 2015, of which approximately \$900,000 was used for phase I of the radio communication upgrades. Phase II and Phase III of these upgrades are expected to cost approximately \$350,000 and will be completed over the next two to three years.

Future Projects

The County has contracted with Black & Veatch for the performance of an investment grade audit to assess the viability of constructing an anaerobic digester at the Liverpool Waste Water Treatment Plant. The anaerobic digester would provide a significant portion of the energy needed to operate the facility and would significantly reduce the cost of operating this facility. The cost of constructing an anaerobic digester is estimated to be \$35,000,000, and the annual savings realized from operating the anaerobic digester is expected to be in excess of \$2,000,000 and will be used to make principal and interest payments.

A portion of the Medina County Jail roof is failing and will need to be replaced in 2016. The County plans to issue \$1,800,000 in debt to cover the cost of this replacement which is estimated to be approximately \$1,100,000, with the remaining \$700,000 to be used to tuckpoint masonry work on various buildings.

The Medina County Auditor's Office

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

Real Estate The Medina County Auditor's Office serves as the assessor of all property within Medina County and, under Ohio law, must view and appraise each of the more than 82,177 parcels of real estate in the County every six years.

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

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

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

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

Independent Audit

The Independent Accountant, Dave Yost, Auditor of State's Office, has issued an unmodified ("clean") opinion on the Medina County financial statements for year ended December 31, 2015. The Independent Auditor's report is located at the front of the financial section of this report.

GFOA Certificate of Achievement

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

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

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

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

Acknowledgments

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

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

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

Sincerely,

A handwritten signature in cursive script that reads "Mike Kovack".

MIKE E. KOVACK
Medina County Auditor

*Medina County, Ohio
Elected Officials*

December 31, 2015

Board of County Commissioners

Patricia G. Geissman, President

Adam Friedrich

Timothy C. Smith

Mike Kovack

Auditor

David Wadsworth

Clerk of Courts

Dr. Neil Grabenstetter

Coroner

Mike Salay

Engineer

Dean Holman

Prosecutor

Colleen Swedyk

Recorder

Tom Miller

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

Joyce V. Kimbler

Christopher Collier

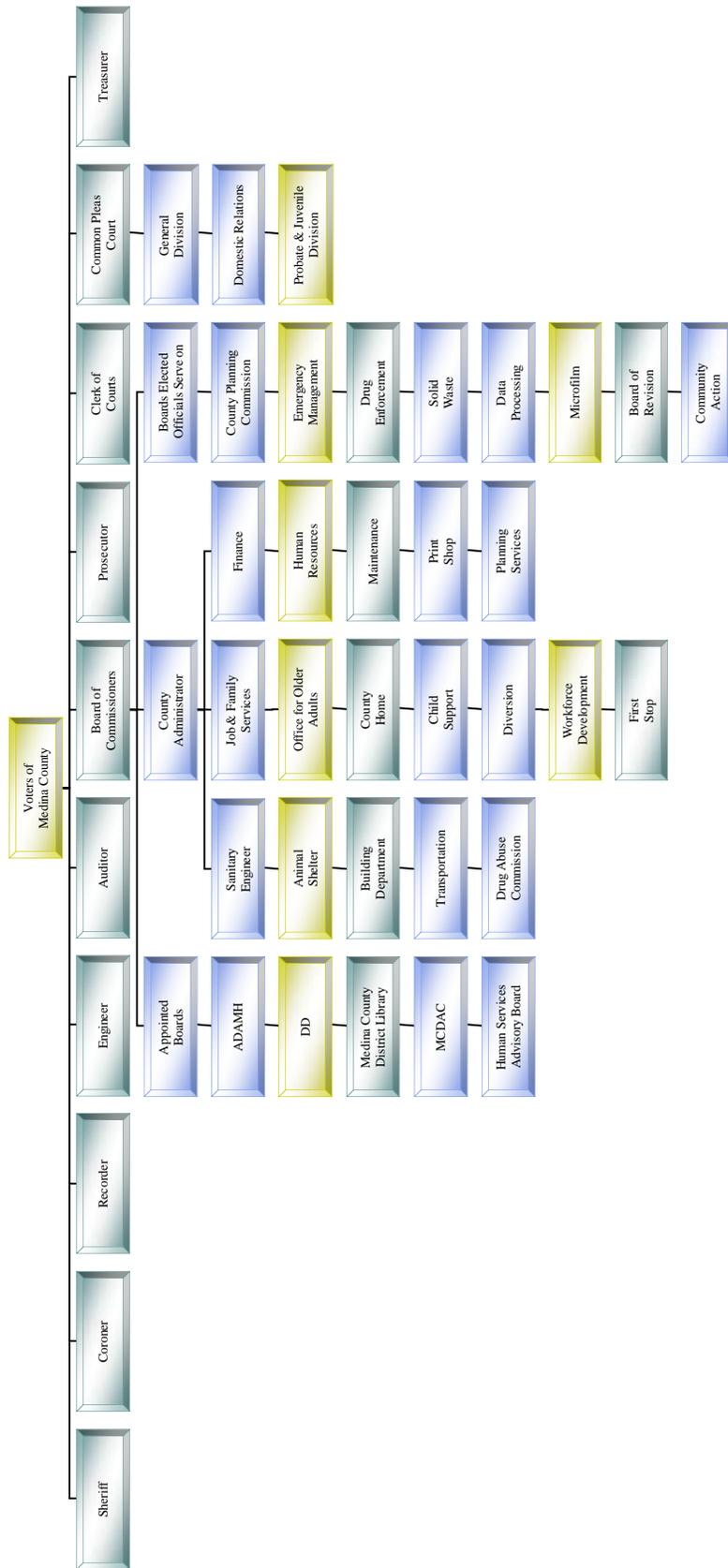
Domestic Relations

Mary Kovack

Probate and Juvenile Court

Kevin Dunn

Medina County, Ohio Organizational Chart December 31, 2015





Government Finance Officers Association

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

Presented to

**Medina County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

FINANCIAL SECTION



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Achievement Center Fund, School Sales Tax Fund, and Public Assistance Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The County also restated the net position of its Business-Type Activities and Water Fund to account for the prior year understatement of the investment in joint venture. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

August 30, 2016

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Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
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, 2015. 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 2015 are:

- During 2015, \$2.04 million in casino revenue was received by the County. The Board of County Commissioners utilized these receipts to supplement general fund operations, undertake various building improvements and repairs, and subsidize the County's Transit Operations. The original 2015 budgetary estimate for this revenue source was \$2.05 million; however, competition from racetrack gambling venues, from which counties receive no percentage of proceeds, has reduced the amount wagered in the four Ohio casinos and the corresponding taxes collected and distributed to the counties. Internal budgetary adjustments were implemented by the Board to account for this revenue shortfall.
- In 2015, the County received a combined total of \$3,548,635 from local government fund distributions and casino tax revenue. As recently as 2008, however, the County was receiving in excess of \$4 million from a combination of tangible personal taxes, public utility taxes, and local government funds. It can easily be noted, therefore, that Ohio legislative changes that eliminated or greatly reduced these tax and revenue sharing programs have left the County with less operating dollars, even with the addition of casino revenues.
- The County ended 2015 with a general fund carryover balance that covered approximately 14 percent of total expenditures and other financing uses in the fund on a budget basis. The County continues to be committed to meeting the ongoing service needs of its residents and businesses through prudent budget planning and flexibility.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the information about funds used by the County to provide programs and activities for our citizens, the view of the County as a whole looks at all financial transactions and asks the question: "How did we do financially during 2015?" The statement of net position and the statement of activities answer this question; these statements include all (non-fiduciary) assets and deferred outflows of resources and liabilities and deferred inflows of resources using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

Reporting on the County's Most Significant Funds

Fund Financial Statements

The presentation of the County's major funds begins on page 18. Fund financial reports provide detailed information about the County's major funds based on the restrictions on the use of monies. The County has established many funds which account for the multitude of services, facilities and infrastructure provided to our residents. However, these fund financial statements focus on the County's most significant funds. In the case of Medina County, the major funds are the general, achievement center, school sales tax, public assistance, Medina County sewer district, Medina County water district and solid waste management.

Governmental Funds

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Proprietary Funds

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

The County as a Whole

The statement of net position looks at the County as a whole. Table 1 provides a summary of the County's net position for 2015 compared to 2014.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Assets						
Current and Other Assets	\$107,381,539	\$101,109,338	\$31,196,305	\$27,069,539	\$138,577,844	\$128,178,877
Capital Assets, Net	58,331,778	56,541,196	247,072,424	246,439,822	305,404,202	302,981,018
<i>Total Assets</i>	<u>165,713,317</u>	<u>157,650,534</u>	<u>278,268,729</u>	<u>273,509,361</u>	<u>443,982,046</u>	<u>431,159,895</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	27,790	32,351	0	0	27,790	32,351
Pension	7,131,492	4,896,424	944,590	656,350	8,076,082	5,552,774
<i>Total Deferred Outflows of Resources</i>	<u>7,159,282</u>	<u>4,928,775</u>	<u>944,590</u>	<u>656,350</u>	<u>8,103,872</u>	<u>5,585,125</u>
Liabilities						
Current and Other Liabilities	9,475,041	9,113,630	3,003,113	2,920,212	12,478,154	12,033,842
Long-Term Liabilities:						
Due Within One Year	1,325,564	970,427	7,237,401	7,041,100	8,562,965	8,011,527
Due In More Than One Year:						
Net Pension Liability	42,377,580	41,073,599	5,372,259	5,250,918	47,749,839	46,324,517
Other Amounts	15,338,919	10,381,935	59,525,028	64,007,056	74,863,947	74,388,991
<i>Total Liabilities</i>	<u>68,517,104</u>	<u>61,539,591</u>	<u>75,137,801</u>	<u>79,219,286</u>	<u>143,654,905</u>	<u>140,758,877</u>
Deferred Inflows of Resources						
Property Taxes	26,598,736	26,296,702	0	0	26,598,736	26,296,702
Pension	924,207	533,755	94,380	0	1,018,587	533,755
<i>Total Deferred Inflows of Resources</i>	<u>27,522,943</u>	<u>26,830,457</u>	<u>94,380</u>	<u>0</u>	<u>27,617,323</u>	<u>26,830,457</u>
Net Position						
Net Investment in Capital Assets	49,326,620	51,937,761	181,276,648	176,421,690	230,603,268	228,359,451
Restricted for:						
Debt Service	3,603,402	3,815,126	0	0	3,603,402	3,815,126
Developmentally Disabled Education	20,372,092	18,450,174	0	0	20,372,092	18,450,174
County Schools Permanent Improvements	1,971,136	1,879,008	0	0	1,971,136	1,879,008
Public Assistance	934,741	1,462,348	0	0	934,741	1,462,348
ADAMH Operations	5,509,155	5,326,872	0	0	5,509,155	5,326,872
Road and Bridge Repairs	7,251,198	7,015,444	0	0	7,251,198	7,015,444
County Home Operations	843,932	764,597	0	0	843,932	764,597
Courthouse Security	958,268	792,117	0	0	958,268	792,117
Ditch Maintenance	6,370,268	6,088,884	0	0	6,370,268	6,088,884
Drug Enforcement	1,022,056	963,301	0	0	1,022,056	963,301
Real Estate Assessments	3,779,714	1,775,067	0	0	3,779,714	1,775,067
Shelter Care and Youth Services	620,247	551,317	0	0	620,247	551,317
Other Purposes	3,163,270	2,708,077	0	0	3,163,270	2,708,077
Unclaimed Monies	62,147	83,095	0	0	62,147	83,095
Unrestricted (Deficit)	(28,955,694)	(29,403,927)	22,704,490	18,524,735	(6,251,204)	(10,879,192)
<i>Total Net Position</i>	<u>\$76,832,552</u>	<u>\$74,209,261</u>	<u>\$203,981,138</u>	<u>\$194,946,425</u>	<u>\$280,813,690</u>	<u>\$269,155,686</u>

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

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

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

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

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

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

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

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

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As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation, coupled with the restatement from the joint venture, had the effect of restating net position at December 31, 2014, from \$110,920,191 to \$74,209,261 for governmental activities and from \$192,439,276 to \$194,946,425 for business type activities.

Total assets increased from 2014 to 2015, primarily due to increases in cash balances and additions related to capital assets exceeding current year depreciation.

Total liabilities increased mainly due to increases related to the net pension liability.

Table 2 shows the changes in net position for the year ended December 31, 2015 as compared to 2014.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues						
Charges for Services	\$14,636,445	\$15,309,837	\$30,772,198	\$30,550,248	\$45,408,643	\$45,860,085
Operating Grants and Contributions	34,488,282	34,773,525	0	0	34,488,282	34,773,525
Capital Grants and Contributions	3,329,407	2,503,095	11,445,999	7,072,439	14,775,406	9,575,534
Total Program Revenues	52,454,134	52,586,457	42,218,197	37,622,687	94,672,331	90,209,144
General Revenues						
Property Taxes	27,488,035	27,463,541	0	0	27,488,035	27,463,541
Sales Taxes	24,937,295	23,374,495	0	0	24,937,295	23,374,495
Property Transfer Taxes	2,302,491	1,876,448	0	0	2,302,491	1,876,448
Grants and Entitlements	5,287,419	4,582,953	0	0	5,287,419	4,582,953
Unrestricted Contributions	0	100	0	0	0	100
Interest	796,269	524,188	0	0	796,269	524,188
Gain and Sale of Capital Assets	0	0	226,574	0	226,574	0
Miscellaneous	3,219,224	2,882,150	253,760	315,523	3,472,984	3,197,673
Total General Revenues	64,030,733	60,703,875	480,334	315,523	64,511,067	61,019,398
Total Revenues	116,484,867	113,290,332	42,698,531	37,938,210	159,183,398	151,228,542
Program Expenses						
General Government:						
Legislative and Executive	27,065,557	29,280,582	0	0	27,065,557	29,280,582
Judicial	10,828,349	11,226,697	0	0	10,828,349	11,226,697
Public Safety	21,611,978	20,403,238	0	0	21,611,978	20,403,238
Public Works	11,334,359	11,281,321	0	0	11,334,359	11,281,321
Health	25,217,869	26,153,247	0	0	25,217,869	26,153,247
Human Services	16,893,025	16,208,862	0	0	16,893,025	16,208,862
Economic Development and Assistance - Primary Government	337,287	480,672	0	0	337,287	480,672
Economic Development and Assistance - External Government	281,862	282,105	0	0	281,862	282,105
Interest and Fiscal Charges	291,290	193,361	0	0	291,290	193,361
Sewer	0	0	18,139,032	18,303,839	18,139,032	18,303,839
Water	0	0	9,351,461	8,533,493	9,351,461	8,533,493
Solid Waste	0	0	6,173,325	8,288,319	6,173,325	8,288,319
Total Program Expenses	113,861,576	115,510,085	33,663,818	35,125,651	147,525,394	150,635,736
<i>Change in Net Position</i>	<i>2,623,291</i>	<i>(2,219,753)</i>	<i>9,034,713</i>	<i>2,812,559</i>	<i>11,658,004</i>	<i>592,806</i>
Net Position, January 1 - Restated (See Note 3)	74,209,261	N/A	194,946,425	N/A	269,155,686	N/A
Net Position, December 31	\$76,832,552	\$74,209,261	\$203,981,138	\$194,946,425	\$280,813,690	\$269,155,686

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The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$5,599,474 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$4,999,303. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2015 program expense under GASB 68	\$113,861,576	\$33,663,818	\$147,525,394
Pension expense under GASB 68	(4,413,879)	(585,424)	(4,999,303)
2015 contractually required contribution	4,954,514	657,943	5,612,457
Adjusted 2015 program expenses	114,402,211	33,736,337	148,138,548
Total 2014 program expenses under GASB 27	115,510,085	35,125,651	150,635,736
Decrease in program expenses not related to pension	(\$1,107,874)	(\$1,389,314)	(\$2,497,188)

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 2015 increased from 2014. The increase was primarily due to increases in sales taxes, capital grants and contributions, and grants and entitlements.

Overall, program revenues decreased from the prior year by \$132,323. Charges for services revenue decreased from 2014 to 2015, primarily due to decreased special assessment collections and computer fund and dog and kennel charges for services. Operating grants and contributions decreased from the prior year primarily due to decreased achievement center grants. Capital grants and contributions increased over the prior year due to higher ODOT grants.

General revenues increased over the prior year. The main reason for the increase was due to increases in sales tax, grants and entitlements, and interest revenue.

Total governmental activities expenses for the County for 2015 decreased by \$1,648,509, mainly due to legislative and executive expenses being significantly higher in the prior year due to a \$5 million reimbursement to subdivisions related to a reappraisal update within the real estate assessment fund and fewer intergovernmental expenses related to health expenses. Legislative and executive expenses represent the highest expenses of the County, followed then by health and public safety expenses as the next two largest. These three, being the major County expense categories, cover the general fund, achievement center, school sales tax, ADAMH Board, drug enforcement, real estate assessment, and workforce development funds, among others.

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These three expense categories accounted for \$73,895,404 in expenses out of \$113,861,576 total expenses for the governmental activities; under half of the expenses were covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

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

Business-type Activities

Business-type activities revenues for the County for 2015 increased over 2014. The increase was largely due to increased capital grants and contributions.

Business-type activities expenses for the County for 2015 decreased from 2014 primarily due to lower contractual services related to the solid waste management fund.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2015 as compared to 2014.

Table 3
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2015	2014	2015	2014
General Government:				
Legislative and Executive	\$27,065,557	\$29,280,582	(\$20,645,087)	(\$23,485,179)
Judicial	10,828,349	11,226,697	(6,571,732)	(6,640,557)
Public Safety	21,611,978	20,403,238	(14,611,739)	(13,993,790)
Public Works	11,334,359	11,281,321	566,621	354,219
Health	25,217,869	26,153,247	(13,751,717)	(13,792,229)
Human Services	16,893,025	16,208,862	(5,763,370)	(5,052,127)
Economic Development and Assistance - Primary Government	337,287	480,672	(126,667)	84,187
Economic Development and Assistance - External Government	281,862	282,105	(212,461)	(204,791)
Interest and Fiscal Charges	291,290	193,361	(291,290)	(193,361)
Total	<u>\$113,861,576</u>	<u>\$115,510,085</u>	<u>(\$61,407,442)</u>	<u>(\$62,923,628)</u>

Of the County's \$113,861,576 in governmental expenses, \$52,454,134 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.

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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 18. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$117,250,402 and expenditures of \$117,134,582.

The most significant fund is the general fund with a year-end fund balance of \$8,063,445, which included an unassigned fund balance of \$7,777,693 compared to annual expenditures of \$39,003,562. Revenues exceeded expenditures by \$2,431,317, mainly due to increased sales tax revenues over the prior year.

The Achievement Center revenues of \$22,810,425, with the majority being property taxes, allowed for the operations of a school for the developmentally disabled. This fund's operating expenditures decreased by \$1,284,907 to \$20,567,816 for 2015. Revenues were able to exceed expenditures due to these expenditure reductions.

The school sales tax revenues of \$12,437,723 allowed the fund to increase its fund balance by \$92,128, for a total fund balance of \$1,971,136.

The public assistance revenues of \$5,695,389, 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 \$7,658,805 exceeded revenues due to higher personnel and contractual services expenditures in 2015. The general fund transferred revenues to help offset the deficiency.

Business-Type Funds

The County has three business-type activities funds; Medina County sewer district, Medina County water district and solid waste management. Total net position increased by \$8,941,908 from 2014 to 2015. The increase is attributed to more charges for services and capital contributions.

Long-term liabilities decreased from 2014 to 2015 due to the County making annual debt service payments.

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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 2015, 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 2015, the County was very conservative about increasing its final budgeted projections. Although the budget commission processed multiple adjustments to both the original estimated revenues and original appropriations, these changes only increased estimated revenues and other sources and appropriations and other uses by \$1,289,251 and \$1,135,808, respectively.

Certain revenue line items had increases of actual revenue being brought into the County, as compared to what was projected. For the general fund, final budgeted revenues were \$41,308,664 and actual revenue collections were \$41,214,396. The majority of this decrease was due to the receipt of decreased other and intergovernmental revenues. Actual expenditures and other financing uses were \$2,524,257 less than final budgeted appropriations due to the County spending less on personnel and contractual services.

Capital Assets and Debt Administration

Capital Assets

Table 4
 Capital Assets, Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$2,990,105	\$2,990,105	\$1,001,720	\$1,001,720	\$3,991,825	\$3,991,825
Construction in Progress	25,967	20,250	4,690,735	2,024,413	4,716,702	2,044,663
Buildings	29,464,448	30,349,769	8,717,567	8,989,782	38,182,015	39,339,551
Improvements Other than Buildings	2,570,870	2,615,758	26,662,679	28,643,569	29,233,549	31,259,327
Equipment	4,318,437	3,422,268	1,649,646	1,880,318	5,968,083	5,302,586
Infrastructure						
Bridges	14,471,343	12,443,160	0	0	14,471,343	12,443,160
Roads	1,238,872	1,519,562	0	0	1,238,872	1,519,562
Culverts	3,240,667	3,165,572	0	0	3,240,667	3,165,572
Signals	11,069	14,752	0	0	11,069	14,752
Water Lines	0	0	98,107,391	96,810,235	98,107,391	96,810,235
Sewer Lines	0	0	106,242,686	107,089,785	106,242,686	107,089,785
Totals	<u>\$58,331,778</u>	<u>\$56,541,196</u>	<u>\$247,072,424</u>	<u>\$246,439,822</u>	<u>\$305,404,202</u>	<u>\$302,981,018</u>

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Total capital assets for Medina County as of December 31, 2015, were \$305,404,202, an increase of \$2,423,184 from 2014. The increase was due to the additions for both governmental and business-type activities being higher than amounts for depreciation. For additional information see Note 11 to the basic financial statements.

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

During the year, \$1,987,443 in sewer lines and \$3,631,575 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

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

Debt Administration

On December 31, 2015, Medina County had total governmental activity general obligation bonded debt outstanding of \$9,677,323. Outstanding special assessment bonds totaled \$420,000. In the event of payment default by the property owner the County would be responsible for the debt service payments. All bonds are backed by the full faith and credit of the County.

Table 5
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
General Obligation Bonds	\$9,677,323	\$4,583,862	\$0	\$0	\$9,677,323	\$4,583,862
Special Assessment Bonds	420,000	485,000	0	0	420,000	485,000
OWDA Loans	0	0	64,695,511	69,321,028	64,695,511	69,321,028
OPWC Loans	91,800	107,486	832,301	504,264	924,101	611,750
Rural Lorain Waterline Loan	0	0	111,178	129,005	111,178	129,005
<i>Totals</i>	<u>\$10,189,123</u>	<u>\$5,176,348</u>	<u>\$65,638,990</u>	<u>\$69,954,297</u>	<u>\$75,828,113</u>	<u>\$75,130,645</u>

During 2015, Medina County's long-term debt increased. The governmental activities debt obligations increased by \$5,012,775, due to a \$5.4 million bond issuance. Business-type activities saw a decrease of \$4,315,307 in long-term debt due to debt being paid down exceeding issuances.

The County maintains an "AA" credit rating on its long-term bonds from Standard & Poor's Rating Group and "Aa1" from Moody's Investors Service, Inc. State Statute limits the total amount of debt a governmental entity can issue.

The County has loans outstanding to the Ohio Water Development Authority (OWDA). During 2015, \$6,963,572 was retired during the year and the County had \$2,338,055 in proceeds. The outstanding balance at year-end was \$64,695,511. The loan proceeds were used for ongoing various improvements to waterlines 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.

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The County has loans outstanding to the Ohio Public Works Commission (OPWC). During 2015, \$56,649 was retired. The outstanding balance at year-end was \$924,101. The loan proceeds received during the year were used for sewer rehabilitation.

For the governmental activities, the general obligation bonds outstanding at December 31, 2015, were \$9,677,323, with \$557,762 being retired during the year while the County received \$5,400,000 in bond proceeds 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 14 of the notes to the basic financial statements.

Current Financial Related Activities

The unemployment rate for the County is currently 4.1 percent, which decreased from a year ago. This rate is below the State's unemployment rate of 4.9 percent which is equal to the national average of 4.9 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2015 year. At the end of the 2015 year, the fund balance in the general fund decreased by \$64,599.

Contacting the County Auditor's Office

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

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Medina County, Ohio
Statement of Net Position
December 31, 2015

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$60,396,395	\$19,141,419	\$79,537,814
Cash and Cash Equivalents:			
In Segregated Accounts	71,746	156,786	228,532
With Fiscal Agents	216,408	0	216,408
Material and Supplies Inventory	717,994	366,361	1,084,355
Accrued Interest Receivable	158,541	0	158,541
Accounts Receivable	217,246	4,342,757	4,560,003
Internal Balances	(87,265)	87,265	0
Intergovernmental Receivable	9,791,417	0	9,791,417
Sales Taxes Receivable	4,357,039	0	4,357,039
Property Taxes Receivable	26,859,807	0	26,859,807
Special Assessments Receivable	4,514,261	0	4,514,261
Loans Receivable	167,950	0	167,950
Investment in Joint Venture	0	7,101,717	7,101,717
Nondepreciable Capital Assets	3,016,072	5,692,455	8,708,527
Depreciable Capital Assets, Net	55,315,706	241,379,969	296,695,675
<i>Total Assets</i>	<u>165,713,317</u>	<u>278,268,729</u>	<u>443,982,046</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	27,790	0	27,790
Pension	7,131,492	944,590	8,076,082
<i>Total Deferred Outflows of Resources</i>	<u>7,159,282</u>	<u>944,590</u>	<u>8,103,872</u>
Liabilities			
Accounts Payable	1,732,482	1,166,908	2,899,390
Contracts Payable	529,626	54,233	583,859
Accrued Wages and Benefits	1,469,683	222,309	1,691,992
Retainage Payable	0	156,786	156,786
Matured Compensated Absences Payable	66,231	0	66,231
Accrued Interest Payable	26,470	1,230,384	1,256,854
Intergovernmental Payable	4,806,906	172,493	4,979,399
Claims Payable	843,643	0	843,643
Long-Term Liabilities:			
Due Within One Year	1,325,564	7,237,401	8,562,965
Due In More Than One Year:			
Net Pension Liability (See Note 25)	42,377,580	5,372,259	47,749,839
Other Amounts Due in More Than One Year	15,338,919	59,525,028	74,863,947
<i>Total Liabilities</i>	<u>68,517,104</u>	<u>75,137,801</u>	<u>143,654,905</u>
Deferred Inflows of Resources			
Property Taxes	26,598,736	0	26,598,736
Pension	924,207	94,380	1,018,587
<i>Total Deferred Inflows of Resources</i>	<u>27,522,943</u>	<u>94,380</u>	<u>27,617,323</u>
Net Position			
Net Investment in Capital Assets	49,326,620	181,276,648	230,603,268
Restricted for:			
Debt Service	3,603,402	0	3,603,402
Developmentally Disabled Education	20,372,092	0	20,372,092
County Schools Permanent Improvements	1,971,136	0	1,971,136
Public Assistance	934,741	0	934,741
ADAMH Operations	5,509,155	0	5,509,155
Road and Bridge Repairs	7,251,198	0	7,251,198
County Home Operations	843,932	0	843,932
Courthouse Security	958,268	0	958,268
Ditch Maintenance	6,370,268	0	6,370,268
Drug Enforcement	1,022,056	0	1,022,056
Real Estate Assessments	3,779,714	0	3,779,714
Shelter Care and Youth Services	620,247	0	620,247
Other Purposes	3,163,270	0	3,163,270
Unclaimed Monies	62,147	0	62,147
Unrestricted (Deficit)	(28,955,694)	22,704,490	(6,251,204)
<i>Total Net Position</i>	<u>\$76,832,552</u>	<u>\$203,981,138</u>	<u>\$280,813,690</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2015

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$27,065,557	\$5,179,381	\$1,241,089	\$0
Judicial	10,828,349	2,216,188	2,040,429	0
Public Safety	21,611,978	4,226,902	2,773,337	0
Public Works	11,334,359	679,355	7,892,218	3,329,407
Health	25,217,869	484,109	10,982,043	0
Human Services	16,893,025	1,741,001	9,388,654	0
Economic Development and Assistance - Primary Government	337,287	40,108	170,512	0
Economic Development and Assistance - External Government	281,862	69,401	0	0
Interest and Fiscal Charges	291,290	0	0	0
<i>Total Governmental Activities</i>	<u>113,861,576</u>	<u>14,636,445</u>	<u>34,488,282</u>	<u>3,329,407</u>
Business-Type Activities				
Sewer	18,139,032	14,856,464	0	6,316,994
Water	9,351,461	9,199,490	0	5,126,242
Solid Waste	6,173,325	6,716,244	0	2,763
<i>Total Business-Type Activities</i>	<u>33,663,818</u>	<u>30,772,198</u>	<u>0</u>	<u>11,445,999</u>
<i>Total</i>	<u>\$147,525,394</u>	<u>\$45,408,643</u>	<u>\$34,488,282</u>	<u>\$14,775,406</u>

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

Total General Revenues

Change in Net Position

*Net Position Beginning of Year -
Restated (See Note 3)*

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
(\$20,645,087)	\$0	(\$20,645,087)
(6,571,732)	0	(6,571,732)
(14,611,739)	0	(14,611,739)
566,621	0	566,621
(13,751,717)	0	(13,751,717)
(5,763,370)	0	(5,763,370)
(126,667)	0	(126,667)
(212,461)	0	(212,461)
(291,290)	0	(291,290)
(61,407,442)	0	(61,407,442)
0	3,034,426	3,034,426
0	4,974,271	4,974,271
0	545,682	545,682
0	8,554,379	8,554,379
(61,407,442)	8,554,379	(52,853,063)
9,226,725	0	9,226,725
824,578	0	824,578
14,936,096	0	14,936,096
773,456	0	773,456
373,652	0	373,652
1,353,528	0	1,353,528
12,485,531	0	12,485,531
13,506	0	13,506
12,437,723	0	12,437,723
535	0	535
2,302,491	0	2,302,491
5,287,419	0	5,287,419
796,269	0	796,269
0	226,574	226,574
3,219,224	253,760	3,472,984
64,030,733	480,334	64,511,067
2,623,291	9,034,713	11,658,004
74,209,261	194,946,425	269,155,686
\$76,832,552	\$203,981,138	\$280,813,690

Medina County, Ohio
Balance Sheet
Governmental Funds
December 31, 2015

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$5,798,973	\$20,416,761	\$3,210,098	\$1,713,939	\$27,577,759	\$58,717,530
Cash and Cash Equivalents:						
In Segregated Accounts	62,950	0	0	0	8,796	71,746
With Fiscal Agents	0	216,408	0	0	0	216,408
Materials and Supplies Inventory	84,867	83,870	0	0	549,257	717,994
Accrued Interest Receivable	158,541	0	0	0	0	158,541
Accounts Receivable	139,944	1,303	0	0	75,999	217,246
Intergovernmental Receivable	2,976,132	2,021,625	0	165,403	4,628,257	9,791,417
Interfund Receivable	703,893	0	0	4,796	43,136	751,825
Sales Taxes Receivable	2,181,052	0	2,175,987	0	0	4,357,039
Property Taxes Receivable	9,471,354	14,886,110	0	0	2,502,343	26,859,807
Special Assessments Receivable	0	0	0	0	4,514,261	4,514,261
Loans Receivable	0	0	0	0	167,950	167,950
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	62,147	0	0	0	0	62,147
<i>Total Assets</i>	<u>\$21,639,853</u>	<u>\$37,626,077</u>	<u>\$5,386,085</u>	<u>\$1,884,138</u>	<u>\$40,067,758</u>	<u>\$106,603,911</u>
Liabilities						
Accounts Payable	\$649,623	\$305,422	\$0	\$211,845	\$535,442	\$1,702,332
Contracts Payable	282,115	78,521	0	0	168,990	529,626
Accrued Wages and Benefits	742,944	326,560	0	108,018	292,161	1,469,683
Matured Compensated Absences Payable	27,491	0	0	0	38,740	66,231
Interfund Payable	39,832	1,493	0	45,068	708,824	795,217
Intergovernmental Payable	525,876	170,428	3,414,949	55,879	638,268	4,805,400
<i>Total Liabilities</i>	<u>2,267,881</u>	<u>882,424</u>	<u>3,414,949</u>	<u>420,810</u>	<u>2,382,425</u>	<u>9,368,489</u>
Deferred Inflows of Resources						
Property Taxes	9,333,544	14,777,377	0	0	2,487,815	26,598,736
Unavailable Revenue	1,974,983	1,517,999	0	165,403	7,356,081	11,014,466
<i>Total Deferred Inflows of Resources</i>	<u>11,308,527</u>	<u>16,295,376</u>	<u>0</u>	<u>165,403</u>	<u>9,843,896</u>	<u>37,613,202</u>
Fund Balances						
Nonspendable	147,014	83,870	0	0	549,257	780,141
Restricted	138,738	20,364,407	1,971,136	1,297,925	27,612,636	51,384,842
Assigned	0	0	0	0	419,591	419,591
Unassigned (Deficit)	7,777,693	0	0	0	(740,047)	7,037,646
<i>Total Fund Balances</i>	<u>8,063,445</u>	<u>20,448,277</u>	<u>1,971,136</u>	<u>1,297,925</u>	<u>27,841,437</u>	<u>59,622,220</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$21,639,853</u>	<u>\$37,626,077</u>	<u>\$5,386,085</u>	<u>\$1,884,138</u>	<u>\$40,067,758</u>	<u>\$106,603,911</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2015*

Total Governmental Funds Balances		\$59,622,220
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		58,331,778
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:		
Delinquent Property Taxes	177,494	
Charges for Services	138,272	
Fines and Forfeitures	8,683	
Intergovernmental	6,175,756	
Special Assessments	4,514,261	
Total	11,014,466	11,014,466
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position:		
Net Position	741,419	
Internal Balances	(43,873)	
Total	697,546	697,546
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.		(26,470)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(9,677,323)	
Special Assessment Bonds	(420,000)	
OPWC Loans	(91,800)	
Compensated Absences	(6,475,360)	
Deferred Charge on Refunding	27,790	
Total	(16,636,693)	(16,636,693)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:		
Deferred Outflows - Pension	7,131,492	
Net Pension Liability	(42,377,580)	
Deferred Inflows - Pension	(924,207)	
Total	(36,170,295)	(36,170,295)
 <i>Net Position of Governmental Activities</i>		\$76,832,552

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, 2015

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$9,269,205	\$15,004,445	\$0	\$0	\$3,336,441	\$27,610,091
Sales Taxes	12,485,531	13,506	12,437,723	0	535	24,937,295
Property Transfer Taxes	2,302,491	0	0	0	0	2,302,491
Charges for Services	8,237,555	7,292	0	0	5,973,413	14,218,260
Licenses and Permits	11,904	0	0	0	0	11,904
Fines and Forfeitures	476,982	0	0	0	52,459	529,441
Intergovernmental	5,928,957	7,736,810	0	5,553,562	23,333,232	42,552,561
Special Assessments	0	0	0	0	548,312	548,312
Interest	750,288	375	0	0	45,606	796,269
Rentals	4,406	0	0	0	193,316	197,722
Donations	356	12,670	0	12,420	301,386	326,832
Other	1,967,204	35,327	0	129,407	1,087,286	3,219,224
<i>Total Revenues</i>	<u>41,434,879</u>	<u>22,810,425</u>	<u>12,437,723</u>	<u>5,695,389</u>	<u>34,871,986</u>	<u>117,250,402</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	10,815,380	0	12,345,595	0	2,509,142	25,670,117
Judicial	7,718,834	0	0	0	3,190,330	10,909,164
Public Safety	17,067,811	0	0	0	3,924,166	20,991,977
Public Works	435,606	0	0	0	8,278,531	8,714,137
Health	3,568	20,567,816	0	0	3,937,165	24,508,549
Human Services	2,574,696	0	0	7,658,805	5,937,401	16,170,902
Economic Development and Assistance	105,805	0	0	0	231,482	337,287
Capital Outlay	0	0	0	0	8,391,180	8,391,180
Intergovernmental	281,862	0	0	0	0	281,862
Debt Service:						
Principal Retirement	0	0	0	0	630,686	630,686
Interest and Fiscal Charges	0	0	0	0	281,338	281,338
Bond Issuance Costs	0	0	0	0	247,383	247,383
<i>Total Expenditures</i>	<u>39,003,562</u>	<u>20,567,816</u>	<u>12,345,595</u>	<u>7,658,805</u>	<u>37,558,804</u>	<u>117,134,582</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,431,317</u>	<u>2,242,609</u>	<u>92,128</u>	<u>(1,963,416)</u>	<u>(2,686,818)</u>	<u>115,820</u>
Other Financing Sources (Uses)						
General Obligation Bonds Issued	0	0	0	0	5,400,000	5,400,000
Premium on General Obligation Bonds	0	0	0	0	247,383	247,383
Transfers In	0	0	0	1,372,343	559,309	1,931,652
Transfers Out	(1,931,652)	0	0	0	0	(1,931,652)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,931,652)</u>	<u>0</u>	<u>0</u>	<u>1,372,343</u>	<u>6,206,692</u>	<u>5,647,383</u>
<i>Net Change in Fund Balances</i>	<u>499,665</u>	<u>2,242,609</u>	<u>92,128</u>	<u>(591,073)</u>	<u>3,519,874</u>	<u>5,763,203</u>
<i>Fund Balances Beginning of Year</i>	<u>7,563,780</u>	<u>18,205,668</u>	<u>1,879,008</u>	<u>1,888,998</u>	<u>24,321,563</u>	<u>53,859,017</u>
<i>Fund Balances End of Year</i>	<u>\$8,063,445</u>	<u>\$20,448,277</u>	<u>\$1,971,136</u>	<u>\$1,297,925</u>	<u>\$27,841,437</u>	<u>\$59,622,220</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, 2015*

Net Change in Fund Balances - Total Governmental Funds	\$5,763,203
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period:	
Capital Assets Additions	4,523,987
Current Year Depreciation	<u>(2,679,248)</u>
Total	1,844,739
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.	
	(54,157)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Delinquent Property Taxes	(122,056)
Charges for Services	(676,742)
Fines and Forfeitures	1,455
Intergovernmental	225,715
Special Assessments	<u>(193,907)</u>
Total	(765,535)
Other financing sources in the governmental funds increase long-term liabilities in the statement of net position:	
General Obligation Bonds Issued	(5,400,000)
Premium on Bonds	<u>(247,383)</u>
Total	(5,647,383)
Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
	630,686
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due:	
Accrued Interest	(9,313)
Accretion on Bonds	(3,840)
Amortization of Bond Premium	7,762
Amortization of Deferred Charge on Refunding	<u>(4,561)</u>
Total	(9,952)
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.	
	(299,346)
The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities:	
Change in Net Position	713,206
Internal Balances	<u>(92,805)</u>
Total	620,401
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability.	
	4,954,514
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	
	<u>(4,413,879)</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$2,623,291</u></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
General Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$8,789,341	\$9,016,946	\$9,270,223	\$253,277
Sales Taxes	11,614,339	11,915,098	12,249,782	334,684
Property Transfer Taxes	2,183,052	2,239,583	2,302,491	62,908
Charges for Services	7,989,371	8,205,486	8,266,844	61,358
Licenses and Permits	10,683	10,960	11,268	308
Fines and Forfeitures	481,846	494,324	508,209	13,885
Intergovernmental	5,851,884	6,089,480	5,850,754	(238,726)
Interest	710,939	729,434	750,016	20,582
Rentals	4,177	4,286	4,406	120
Donations	527	554	356	(198)
Other	2,383,254	2,602,513	2,000,047	(602,466)
<i>Total Revenues</i>	<u>40,019,413</u>	<u>41,308,664</u>	<u>41,214,396</u>	<u>(94,268)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,910,541	9,833,787	9,235,539	598,248
Judicial	6,720,918	6,738,643	6,223,282	515,361
Public Safety	13,058,622	13,068,118	12,722,205	345,913
Public Works	380,620	380,620	380,620	0
Health	6,158	6,158	3,568	2,590
Human Services	3,189,123	3,208,009	2,390,976	817,033
Economic Development and Assistance	105,835	105,835	105,805	30
Employee Fringe Benefits	8,247,817	8,247,817	8,003,486	244,331
Intergovernmental	282,611	282,611	281,862	749
<i>Total Expenditures</i>	<u>40,902,245</u>	<u>41,871,598</u>	<u>39,347,343</u>	<u>2,524,255</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(882,832)	(562,934)	1,867,053	2,429,987
Other Financing Uses				
Transfers Out	(1,765,199)	(1,931,654)	(1,931,652)	2
<i>Net Change in Fund Balance</i>	(2,648,031)	(2,494,588)	(64,599)	2,429,989
<i>Fund Balance Beginning of Year</i>	4,843,968	4,843,968	4,843,968	0
Prior Year Encumbrances Appropriated	868,075	868,075	868,075	0
<i>Fund Balance End of Year</i>	<u>\$3,064,012</u>	<u>\$3,217,455</u>	<u>\$5,647,444</u>	<u>\$2,429,989</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$15,117,371	\$15,117,371	\$15,004,445	(\$112,926)
Sales Taxes	13,608	13,608	13,506	(102)
Charges for Services	7,959	7,959	7,900	(59)
Intergovernmental	7,786,920	7,786,920	7,728,752	(58,168)
Interest	378	378	375	(3)
Donations	12,765	12,765	12,670	(95)
Other	35,593	35,593	35,327	(266)
<i>Total Revenues</i>	<u>22,974,594</u>	<u>22,974,594</u>	<u>22,802,975</u>	<u>(171,619)</u>
Expenditures				
Current:				
Health	19,479,377	19,689,269	18,379,956	1,309,313
Employee Fringe Benefits	4,645,938	4,645,938	4,430,995	214,943
<i>Total Expenditures</i>	<u>24,125,315</u>	<u>24,335,207</u>	<u>22,810,951</u>	<u>1,524,256</u>
<i>Net Change in Fund Balance</i>	(1,150,721)	(1,360,613)	(7,976)	1,352,637
<i>Fund Balance Beginning of Year</i>	18,125,157	18,125,157	18,125,157	0
Prior Year Encumbrances Appropriated	695,803	695,803	695,803	0
<i>Fund Balance End of Year</i>	<u>\$17,670,239</u>	<u>\$17,460,347</u>	<u>\$18,812,984</u>	<u>\$1,352,637</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
School Sales Tax Fund
For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales Taxes	\$11,000,000	\$11,000,000	\$12,202,607	\$1,202,607
Expenditures				
Current:				
General Government:				
Legislative and Executive	13,550,000	13,550,000	12,004,241	1,545,759
<i>Net Change in Fund Balance</i>	(2,550,000)	(2,550,000)	198,366	2,748,366
<i>Fund Balance Beginning of Year</i>	3,011,732	3,011,732	3,011,732	0
<i>Fund Balance End of Year</i>	<u>\$461,732</u>	<u>\$461,732</u>	<u>\$3,210,098</u>	<u>\$2,748,366</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, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$5,217,391	\$5,217,391	\$5,553,562	\$336,171
Donations	11,668	11,668	12,420	752
Other	160,909	160,909	171,277	10,368
<i>Total Revenues</i>	<u>5,389,968</u>	<u>5,389,968</u>	<u>5,737,259</u>	<u>347,291</u>
Expenditures				
Current:				
Human Services	6,414,198	6,909,136	6,751,000	158,136
Employee Fringe Benefits	1,230,137	1,230,137	1,210,818	19,319
<i>Total Expenditures</i>	<u>7,644,335</u>	<u>8,139,273</u>	<u>7,961,818</u>	<u>177,455</u>
<i>Excess of Revenues Under Expenditures</i>	(2,254,367)	(2,749,305)	(2,224,559)	524,746
Other Financing Sources				
Transfers In	1,372,343	1,372,343	1,372,343	0
<i>Net Change in Fund Balance</i>	(882,024)	(1,376,962)	(852,216)	524,746
<i>Fund Balance Beginning of Year</i>	1,982,817	1,982,817	1,982,817	0
Prior Year Encumbrances Appropriated	245,663	245,663	245,663	0
<i>Fund Balance End of Year</i>	<u>\$1,346,456</u>	<u>\$851,518</u>	<u>\$1,376,264</u>	<u>\$524,746</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2015

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$15,425,200	\$142,826	\$3,573,393	\$19,141,419	\$1,616,718
Cash and Cash Equivalents:					
In Segregated Accounts	156,786	0	0	156,786	0
Materials and Supplies Inventory	235,553	130,808	0	366,361	0
Accounts Receivable	2,413,988	1,377,898	550,871	4,342,757	0
Interfund Receivable	43,392	0	0	43,392	0
Total Current Assets	18,274,919	1,651,532	4,124,264	24,050,715	1,616,718
<i>Noncurrent Assets</i>					
Investment in Joint Venture	0	7,101,717	0	7,101,717	0
Non-Depreciable Capital Assets	898,496	4,253,959	540,000	5,692,455	0
Depreciable Capital Assets, Net	133,377,938	100,840,768	7,161,263	241,379,969	0
Total Noncurrent Assets	134,276,434	112,196,444	7,701,263	254,174,141	0
Total Assets	152,551,353	113,847,976	11,825,527	278,224,856	1,616,718
Deferred Outflows of Resources					
Pension	858,718	85,872	0	944,590	0
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	390,149	351,428	425,331	1,166,908	30,150
Contracts Payable	7,323	46,910	0	54,233	0
Accrued Wages and Benefits	192,066	21,236	9,007	222,309	0
Retainage Payable	156,786	0	0	156,786	0
Accrued Interest Payable	484,538	745,846	0	1,230,384	0
Intergovernmental Payable	105,419	12,963	54,111	172,493	1,506
Compensated Absences Payable	168,871	4,271	176	173,318	0
OWDA Loans Payable	3,656,891	3,329,754	0	6,986,645	0
OPWC Loans Payable	42,619	16,795	0	59,414	0
Rural Lorain Loan Payable	0	18,024	0	18,024	0
Claims Payable	0	0	0	0	843,643
Total Current Liabilities	5,204,662	4,547,227	488,625	10,240,514	875,299
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	740,232	174,829	35,060	950,121	0
OWDA Loans Payable	23,616,598	33,415,485	676,783	57,708,866	0
OPWC Loans Payable	688,916	83,971	0	772,887	0
Rural Lorain Loan Payable	0	93,154	0	93,154	0
Net Pension Liability	4,883,872	488,387	0	5,372,259	0
Total Long-Term Liabilities	29,929,618	34,255,826	711,843	64,897,287	0
Total Liabilities	35,134,280	38,803,053	1,200,468	75,137,801	875,299
Deferred Inflows of Resources					
Pension	85,800	8,580	0	94,380	0
Net Position					
Net Investment in Capital Assets	106,114,624	68,137,544	7,024,480	181,276,648	0
Unrestricted	12,075,367	6,984,671	3,600,579	22,660,617	741,419
Total Net Position	\$118,189,991	\$75,122,215	\$10,625,059	203,937,265	\$741,419

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

43,873

Net position of business-type activities

\$203,981,138

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2015*

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Operating Revenues					
Charges for Services	\$14,856,464	\$9,199,490	\$6,716,244	\$30,772,198	\$11,862,904
Other	751	175,096	77,913	253,760	511,783
<i>Total Operating Revenues</i>	<u>14,857,215</u>	<u>9,374,586</u>	<u>6,794,157</u>	<u>31,025,958</u>	<u>12,374,687</u>
Operating Expenses					
Personal Services	6,930,610	909,565	348,798	8,188,973	241,355
Materials and Supplies	1,294,579	746,807	31,248	2,072,634	1,206
Contractual Services	3,435,963	3,249,755	5,146,578	11,832,296	2,036,315
Claims	0	0	0	0	9,062,035
Other Operating Expenses	622,093	313,344	257,207	1,192,644	320,570
Depreciation	4,934,212	2,548,770	365,965	7,848,947	0
<i>Total Operating Expenses</i>	<u>17,217,457</u>	<u>7,768,241</u>	<u>6,149,796</u>	<u>31,135,494</u>	<u>11,661,481</u>
<i>Operating Income (Loss)</i>	<u>(2,360,242)</u>	<u>1,606,345</u>	<u>644,361</u>	<u>(109,536)</u>	<u>713,206</u>
Non Operating Revenues (Expenses)					
Gain on Sale of Capital Assets	0	0	226,574	226,574	0
Loss on Disposal of Capital Assets	(6)	(2)	0	(8)	0
Interest and Fiscal Charges	(1,001,749)	(1,592,083)	(27,289)	(2,621,121)	0
<i>Total Non Operating Revenues (Expenses)</i>	<u>(1,001,755)</u>	<u>(1,592,085)</u>	<u>199,285</u>	<u>(2,394,555)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions</i>	<u>(3,361,997)</u>	<u>14,260</u>	<u>843,646</u>	<u>(2,504,091)</u>	<u>713,206</u>
Capital Contributions	6,316,994	5,126,242	2,763	11,445,999	0
<i>Change in Net Position</i>	<u>2,954,997</u>	<u>5,140,502</u>	<u>846,409</u>	<u>8,941,908</u>	<u>713,206</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>115,234,994</u>	<u>69,981,713</u>	<u>9,778,650</u>	<u>194,995,357</u>	<u>28,213</u>
<i>Net Position End of Year</i>	<u>\$118,189,991</u>	<u>\$75,122,215</u>	<u>\$10,625,059</u>	<u>203,937,265</u>	<u>\$741,419</u>
Some amounts reported for business-type activities in the statement of activities are different because their share of the change in internal service fund assets and liabilities is included.				<u>92,805</u>	
Change in net position of business-type activities				<u>\$9,034,713</u>	

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$14,673,024	\$9,035,465	\$6,806,361	\$30,514,850	\$0
Cash Received from Interfund Services Provided	0	0	0	0	11,862,904
Other Cash Receipts	751	175,096	77,913	253,760	511,783
Cash Paid to Employees	(6,993,443)	(876,304)	(349,556)	(8,219,303)	(241,551)
Cash Paid to Suppliers for Goods and Services	(4,720,372)	(3,795,094)	(5,165,137)	(13,680,603)	(2,007,546)
Cash Paid for Claims	0	0	0	0	(8,999,437)
Other Cash Payments	(600,410)	(313,344)	(257,207)	(1,170,961)	(323,486)
<i>Net Cash Provided by Operating Activities</i>	<u>2,359,550</u>	<u>4,225,819</u>	<u>1,112,374</u>	<u>7,697,743</u>	<u>802,667</u>
Cash Flows from Noncapital Financing Activities					
Advances Out	0	(544,225)	0	(544,225)	(65,000)
Cash Flows from Capital and Related Financing Activities					
Proceeds from Sale of Capital Assets	0	0	551,118	551,118	0
Capital Grants Received	8,075	632,956	2,763	643,794	0
Payments for Capital Acquisition	(1,113,462)	(2,065,033)	(8,588)	(3,187,083)	0
OWDA Loans Issued	230,587	2,107,468	0	2,338,055	0
OPWC Loans Issued	369,000	0	0	369,000	0
Principal Paid on OWDA Loans	(3,527,985)	(3,368,944)	(66,643)	(6,963,572)	0
Interest Paid on OWDA Loans	(1,064,827)	(1,669,649)	(27,289)	(2,761,765)	0
Principal Paid on OPWC Loans	(24,169)	(16,794)	0	(40,963)	0
Principal Paid on Rural Lorain Loan	0	(17,827)	0	(17,827)	0
Interest Paid on Rural Lorain Loan	0	(2,656)	0	(2,656)	0
Receipts from Tap-in Fees	4,329,241	861,711	0	5,190,952	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(793,540)</u>	<u>(3,538,768)</u>	<u>451,361</u>	<u>(3,880,947)</u>	<u>0</u>
Increase in Cash and Cash Equivalents	1,566,010	142,826	1,563,735	3,272,571	737,667
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>14,015,976</u>	<u>0</u>	<u>2,009,658</u>	<u>16,025,634</u>	<u>879,051</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$15,581,986</u>	<u>\$142,826</u>	<u>\$3,573,393</u>	<u>\$19,298,205</u>	<u>\$1,616,718</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2015

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities					
Operating Income (Loss)	(\$2,360,242)	\$1,606,345	\$644,361	(\$109,536)	\$713,206
<i>Adjustments:</i>					
Depreciation	4,934,212	2,548,770	365,965	7,848,947	0
<i>(Increase) Decrease in Assets:</i>					
Materials and Supplies Inventory	(42,307)	53,041	0	10,734	0
Accounts Receivable	(140,048)	(164,024)	90,117	(213,955)	0
Interfund Receivable	(21,709)	0	0	(21,709)	0
(Increase) Decrease in Deferred Outflows - Pension	63,700	6,370	0	70,070	0
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(70,710)	99,480	8,602	37,372	27,058
Contracts Payable	(855)	46,910	0	46,055	0
Accrued Wages and Benefits	35,825	2,475	1,748	40,048	0
Retainage Payable	92,951	0	0	92,951	0
Intergovernmental Payable	7,922	(1,019)	2,872	9,775	(195)
Compensated Absences Payable	(9,563)	40,434	(1,291)	29,580	0
Claims Payable	0	0	0	0	62,598
Net Pension Liability	(90,037)	(9,004)	0	(99,041)	0
Increase (Decrease) in Deferred Inflows - Pension	(39,589)	(3,959)	0	(43,548)	0
<i>Total Adjustments</i>	<u>4,719,792</u>	<u>2,619,474</u>	<u>468,013</u>	<u>7,807,279</u>	<u>89,461</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$2,359,550</u>	<u>\$4,225,819</u>	<u>\$1,112,374</u>	<u>\$7,697,743</u>	<u>\$802,667</u>

Noncash Activities:

The Medina County Sewer District received donated capital assets from developers in the amount of \$1,987,443 and the Medina County Water District received donated capital assets from developers in the amount of \$3,631,575. 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, 2015

Assets	
Equity in Pooled Cash and Cash Equivalents	\$22,338,149
Cash and Cash Equivalents in Segregated Accounts	5,971,816
Intergovernmental Receivable	3,514,150
Property Taxes Receivable	259,596,831
Special Assessments Receivable	<u>6,974,035</u>
<i>Total Assets</i>	<u><u>\$298,394,981</u></u>
Liabilities	
Intergovernmental Payable	\$3,514,150
Deposits Held and Due to Others	24,784
Payroll Withholdings	1,478,584
Undistributed Assets	<u>293,377,463</u>
<i>Total Liabilities</i>	<u><u>\$298,394,981</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, 2015

Note 1 – Reporting Entity

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

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

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

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

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Fund Accounting

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

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

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

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

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

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

Measurement Focus

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

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

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

Basis of Accounting

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 and use tax (See Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferred charge on refunding and pension reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 25.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, special assessments, charges for services, fines and forfeitures, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 19. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 25).

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Pensions

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

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

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

Budgetary Data

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

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

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

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

Cash and Investments

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

During 2015, investments were limited to municipal securities, federal home loan bank notes, federal home loan mortgage corporation notes, and federal national mortgage association notes. Investments are reported at fair value which is based on quoted market prices.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2015 amounted to \$750,288, which includes \$706,729 assigned from other County funds.

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

Restricted Assets

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

Inventory

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

Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and are updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000 with the exemption of land as land is listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

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

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

Contributions of Capital

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

Interfund Balances

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

Compensated Absences

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

Accrued Liabilities and Long-Term Obligations

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

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

Net Position

Net position represents the difference between all other elements of the statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes included resources which will be used children's services, community development, community safety, technology improvements, dog and kennel operations, and transportation improvements.

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

Fund Balance

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

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable unless the use of the proceeds from the collection of those receivables is restricted, committed, or assigned.

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

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

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

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

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

Operating Revenues and Expenses

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

Interfund Activity

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Bond Premium

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

Deferred Charge on Refunding

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

Estimates

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

Note 3 – Change in Accounting Principle and Restatement of Net Position

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68.” GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditure.

Also for 2015, it was determined that the County was a member of a joint venture with the Medina-Lorain Water Consortium. The County’s water enterprise fund was understated for its share in the investment in joint venture.

The implementation of this pronouncement and joint venture had the following effect on net position as reported December 31, 2015:

	Governmental	Business-Type Activities	Total
Net position December 31, 2014	\$110,920,191	\$192,439,276	\$303,359,467
Adjustments:			
Net Pension Liability	(41,073,599)	(5,250,918)	(46,324,517)
Deferred Inflow - Difference Between Projected and Actual Earnings on Investment	(533,755)	0	(533,755)
Deferred Outflow - Payments Subsequent to Measurement Date	4,896,424	656,350	5,552,774
Investment in Joint Venture	0	7,101,717	7,101,717
Restated Net Position January 1, 2015	\$74,209,261	\$194,946,425	\$269,155,686

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For the Year Ended December 31, 2015

	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total Enterprise
Net position December 31, 2014	\$119,411,874	\$63,297,684	\$9,778,650	\$192,488,208
Adjustments:				
Net Pension Liability	(4,773,562)	(477,356)	0	(5,250,918)
Deferred Outflow - Payments Subsequent to Measurement Date	596,682	59,668	0	656,350
Investment in Joint Venture	0	7,101,717	0	7,101,717
Restated Net Position January 1, 2015	<u>\$115,234,994</u>	<u>\$69,981,713</u>	<u>\$9,778,650</u>	194,995,357
			Internal Activity	<u>(48,932)</u>
			Restated Net Position January 1, 2015	<u>\$194,946,425</u>

The County restated for employer contributions subsequent to the measurement date. The County also restated for its proportionate share of the collective deferred inflows/outflows provided by STRS as the collective balances had been determined by STRS for the prior year. The county made no restatement for deferred inflows/outflows of resources related to OPERS as the information needed to generate these restatements was not available.

Note 4 – Accountability and Compliance

Accountability

The following funds had a deficit fund balance or net position as of December 31, 2015:

<i>Special Revenue Funds:</i>	
Child Support Enforcement	(\$132,743)
Community Oriented Policing Services	(24,639)
Ohio Criminal Justice Service	(9,598)
Title VI-D	(34,001)
Workforce Development	(41,486)
<i>Debt Service Fund:</i>	
Special Assessment Bond Retirement	(434,050)
<i>Capital Projects Fund:</i>	
Highway ODOT	(63,530)
<i>Internal Service Fund:</i>	
Self Insurance Healthcare	(27,611)

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

At December 31, 2015, the employee health insurance internal service fund had a deficit net position, which management is currently analyzing the operations of this fund to determine appropriate action to alleviate the deficit.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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	(\$119,857)
Ohio Criminal Justice Service	(31,954)
Safe Communities	(10,402)
Title VI-D	(26,386)
Victim Assistance	(12,783)
Workforce Development	(44,786)

Debt Service Fund:

Special Assessment Bond Retirement	(6,904)
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These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2015.

Contrary to Ohio Revised Code Section 5705.39, the Medina County Water District had original and final appropriations in excess of certified available resources by \$3,539,426 and \$3,839,426, respectively.

Also, contrary to Ohio Revised Code Section 5705.41(B), the general obligation bond retirement fund had bond issuance costs plus encumbrances in excess of final appropriations of \$247,383.

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

Note 5 – Budgetary Basis of Accounting

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

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Investments are reported at fair value (GAAP) rather than cost (budget).
3. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
4. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
5. Outstanding year end encumbrances are treated as expenditures (budget) rather than as restricted, committed or assigned fund balance (GAAP).

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

	Net Change in Fund Balance			
	General	Achievement Center	School Sales Tax	Public Assistance
GAAP Basis	\$499,665	\$2,242,609	\$92,128	(\$591,073)
Net Adjustment for Revenue Accruals	(268,550)	(7,668)	(235,116)	43,999
Beginning Fair Value Adjustment for Investments	(25,250)	0	0	0
Ending Fair Value Adjustment for Investments	69,760	0	0	0
Beginning Unrecorded Cash	94,219	218	0	0
Ending Unrecorded Cash	(90,662)	0	0	(2,129)
Net Adjustment for Expenditure Accruals	299,071	(750,957)	341,354	(3,963)
Encumbrances	(642,852)	(1,492,178)	0	(299,050)
Budget Basis	<u>(\$64,599)</u>	<u>(\$7,976)</u>	<u>\$198,366</u>	<u>(\$852,216)</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, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;

Medina County, Ohio
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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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Deposits

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

At year-end, the carrying amount of the County's deposits was \$69,119,456 and the bank balance was \$72,047,203. Of the uninsured bank balance of \$50,606,562, all was collateralized with securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

At December 31, 2015, the County's Achievement Center Special Revenue Fund had a cash balance of \$216,408 with NEON, a jointly governed organization (See Note 19). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Investments

Investments are reported at fair value. As of December 31, 2015, the County had the following investments:

Investment Type	Maturity in Years			Total
	1-2	2-3	3-5	
Municipal Securities	\$0	\$992,130	\$0	\$992,130
Federal Home Loan Bank Notes	0	2,001,610	2,279,465	4,281,075
Federal Home Loan Mortgage Corporation Notes	1,992,080	7,984,120	16,962,312	26,938,512
Federal National Mortgage Association Notes	0	990,510	5,754,628	6,745,138
Total	\$1,992,080	\$11,968,370	\$24,996,405	\$38,956,855

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

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

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For the Year Ended December 31, 2015

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

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation at December 31, 2015:

Investment Type	Percentage
Federal Home Loan Bank Notes	10.99 %
Federal Home Loan Mortgage Corporation Notes	69.15
Federal National Mortgage Association Notes	17.31

Note 7 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2015 for real and public utility property taxes represents collections of 2014 taxes.

2015 real property taxes were levied after October 1, 2015, on the assessed value as of January 1, 2015, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2015 real property taxes are collected in and intended to finance 2016.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2015 public utility property taxes which became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2015, was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2015 property tax receipts were based are as follows:

Category	Assessed Value
Real Estate	
Residential/Agricultural	\$3,654,716,680
Other Real Estate	731,313,920
Tangible Personal Property	
Public Utility	117,658,680
Total Valuation	\$4,503,689,280

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 portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2015, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2015 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 8 – Sales and Use Tax

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

Proceeds of the sales tax are credited to the general and achievement center funds. Proceeds of the school sales tax are credited to the school sales tax special revenue fund. A receivable is recognized at year end for amounts that will be received from sales which occurred during 2015.

Note 9 – Receivables

Receivables at December 31, 2015, consisted of property taxes, sales taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year amount to \$3,965,949 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$84,649.

Loans expected to be collected in more than one year amount to \$167,950 in the revolving loan program special revenue fund.

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A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities:</i>	
Homestead and Rollback	\$1,942,361
Motor Vehicle License Registration	1,346,518
Casino Monies	1,072,224
Achievement Center Grants and Subsidies	942,514
Local Government	820,627
Permissive Tax	762,780
Gasoline Tax	753,052
Children's Services Grants and Subsidies	479,653
Cents Per Gallon	255,020
Ohio Department of Transportation Grants and Subsidies	199,221
Public Assistance Grants and Subsidies	165,403
Workforce Development Grants and Subsidies	152,041
Auto Title	136,172
Community Development Grants and Subsidies	131,072
Drug Enforcement Grants and Subsidies	100,865
Sheriff's Receivable	93,959
ADAMH Grants and Subsidies	77,716
Election Expense Receivable	74,928
Office for Older Adults Grants and Subsidies	50,491
Other	43,778
Transportation Program Grants and Subsidies	41,787
Municipal Fine Distribution	36,982
Ohio Criminal Justice Services Grants and Subsidies	31,954
Community Safety Awareness Grants and Subsidies	30,472
Inmate Housing	16,200
Victim Assistance Grants and Subsidies	14,979
Safe Communities Grants and Subsidies	10,402
Delinquent Advertising	5,987
Community Housing Improvement Grants and Subsidies	2,259
<i>Total Governmental Activities</i>	<i>\$9,791,417</i>

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

Note 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 2015 due to the installation of an automated system.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 11 – Capital Assets

Capital asset activity for the year ended December 31, 2015, was as follows:

	Balance 01/01/15	Additions	Deletions	Balance 12/31/15
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$2,990,105	\$0	\$0	\$2,990,105
Construction in Progress	20,250	25,967	(20,250)	25,967
Total Capital Assets not being depreciated	3,010,355	25,967	(20,250)	3,016,072
Capital Assets being depreciated:				
Buildings	50,251,220	99,486	0	50,350,706
Improvements Other Than Buildings	3,551,375	27,345	0	3,578,720
Equipment	13,776,766	1,851,457	(564,376)	15,063,847
Infrastructure:				
Bridges	17,884,018	2,385,861	0	20,269,879
Roads	35,328,184	0	0	35,328,184
Culverts	3,955,183	154,121	0	4,109,304
Signals	309,835	0	0	309,835
Total Capital Assets being depreciated	125,056,581	4,518,270	(564,376)	129,010,475
Accumulated Depreciation:				
Buildings	(19,901,451)	(984,807)	0	(20,886,258)
Improvements Other Than Buildings	(935,617)	(72,233)	0	(1,007,850)
Equipment	(10,354,498)	(901,131)	510,219	(10,745,410)
Infrastructure:				
Bridges	(5,440,858)	(357,678)	0	(5,798,536)
Roads	(33,808,622)	(280,690)	0	(34,089,312)
Culverts	(789,611)	(79,026)	0	(868,637)
Signals	(295,083)	(3,683)	0	(298,766)
Total Accumulated Depreciation	(71,525,740)	(2,679,248) *	510,219	(73,694,769)
Capital Assets being depreciated, net	53,530,841	1,839,022	(54,157)	55,315,706
Governmental Activities Capital Assets, Net	\$56,541,196	\$1,864,989	(\$74,407)	\$58,331,778

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$621,717
Judicial	25,806
Public Safety	236,145
Public Works	1,094,675
Health	381,208
Human Services	319,697
Total	\$2,679,248

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Balance 01/01/15	Additions	Deletions	Balance 12/31/15
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	2,024,413	2,666,322	0	4,690,735
Total Capital Assets not being depreciated	3,026,133	2,666,322	0	5,692,455
Capital Assets being depreciated:				
Buildings	17,518,936	51,897	0	17,570,833
Improvements Other Than Buildings	108,392,465	0	0	108,392,465
Equipment	7,016,090	468,864	(1,325,732)	6,159,222
Infrastructure:				
Water Lines	118,055,506	3,631,575	0	121,687,081
Sewer Lines	139,417,781	1,987,443	0	141,405,224
Total Capital Assets being depreciated	390,400,778	6,139,779	(1,325,732)	395,214,825
Accumulated Depreciation:				
Buildings	(8,529,154)	(324,112)	0	(8,853,266)
Improvements Other Than Buildings	(79,748,896)	(1,980,890)	0	(81,729,786)
Equipment	(5,135,772)	(374,984)	1,001,180	(4,509,576)
Infrastructure:				
Water Lines	(21,245,271)	(2,334,419)	0	(23,579,690)
Sewer Lines	(32,327,996)	(2,834,542)	0	(35,162,538)
Total Accumulated Depreciation	(146,987,089)	(7,848,947)	1,001,180	(153,834,856)
Capital Assets being depreciated, net	243,413,689	(1,709,168)	(324,552)	241,379,969
Business-Type Activities Capital Assets, Net	\$246,439,822	\$957,154	(\$324,552)	\$247,072,424

During the year, \$1,987,443 in sewer lines and \$3,631,575 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 12 – 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 2015, the County contracted with County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 20), for liability and property insurance, medical/professional liability at the County Home and Jail, and coverage of foster parents. Coverage provided by CORSA is as follows:

	<u>Limits of Coverage</u>
General Liability	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions	1,000,000
Cyber Liability	1,000,000
Excess Liability	5,000,000
Property	319,095,733
Equipment Breakdown	100,000,000
Crime	1,000,000
County Home Medical Liability	2,000,000
Jail Medical Liability	1,000,000
Foster Parents	6,000,000
Underground Fiber Optic Lines	1,137,130

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.

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 2015, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$305 to \$610 for single coverage, from \$675 to \$1,425 for single plus one coverage, and from \$1,180 to \$2,055 for family coverage. Employee contributions ranged from \$15 to \$61 for single coverage, from \$34 to \$131 for single plus-one coverage, and from \$60 to \$225 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$8,247,484.

The liability for unpaid claims costs of \$789,564 reported in the fund at December 31, 2015, 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Changes in the fund's claims liability amount in 2014 and 2015 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2014	\$777,865	\$8,948,643	\$8,962,557	\$763,951
2015	763,951	8,884,760	8,859,147	789,564

Workers' Compensation

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

The claims liability of \$54,079 reported in the fund at December 31, 2015, is based on an estimate by the County Auditor's Office and Sedgwick Claims Management Services. The claims liability reported in the workers' compensation internal service fund at December 31, 2015, 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 2014 and 2015 were:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2014	\$45,167	\$204,556	\$232,629	\$17,094
2015	17,094	177,275	140,290	54,079

Note 13 – Compensated Absences

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 14 – Long-Term Obligations

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

	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
<i>Business-Type Activities:</i>				
OWDA Loans:				
<i>Medina County Water District:</i>				
Route 162 Water Tower/Avon Lake	1996	5.85	\$2,731,477	2021
Route 162 Waterline	1996	6.58	621,460	2016
River Styx	1996	6.64	156,174	2016
Station, River, Grafton Roads	1996	5.90	1,973,583	2016
Ryan, Avon, Marks Roads	1997	7.38	997,293	2017
Stiegler 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	2024
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	2022
Spieth Road Waterline	2003	4.87	6,709,453	2023
Waterline and Pump Station	2003	4.65	2,791,274	2023
State Route 252 Waterline	2005	4.64	2,470,430	2018
Water System Expansion	2004	4.65	4,167,015	2024
Waterline Extensions	2005	4.40	2,984,260	2025
Foskett/Station/Beck Roads Waterline	2005	4.40	1,241,324	2025
State Route 18 Waterline Relocation	2005	3.85	887,903	2025
Waterline Extensions	2005	4.51	1,833,045	2025
Water Meters and Meter Shop	2006	4.56	1,975,863	2026
Hinckley Township Storage and Water Tank	2005	4.00	3,105,658	2027
Granger and Medina Townships Waterline	2005	4.00	2,917,679	2027
Hinckley Township Waterline and Ledge Road Pump	2005	3.75	2,670,185	2027
Chatham Township Waterlines	2005	3.79	3,561,688	2027
Plum Creek Waterline	2006	4.00	686,987	2028
Hinckley Waterline Phase 3	2006	3.82	1,389,196	2028
Westfield Center Water System Purchase	2007	3.62	834,993	2028
Westfield Center Water Plant Improvement	2008	4.21	4,326,187	2035
Hinckley Township Waterlines	2013	2.94	2,103,181	Not Finalized
Fenn Pearl Waterline Relocation and Tank Painting	2015	2.57	1,890,010	Not Finalized

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
Business-Type Activities (continued):				
OWDA Loans:				
<i>Medina County Sewer District:</i>				
RRSD#390657	1977	5.25 %	\$2,720,924	2016
Sewer Replacement and Rehabilitation	2010	2.91	1,585,152	2032
Hinckley Wastewater Treatment	1997	3.68	9,062,842	2016
Hamilton	1997	4.16	724,553	2016
Marks Sewer	1997	4.35	1,400,823	2016
Brunswick Rehab	1997	4.16	1,038,847	2016
Medina City Rehab	2001	3.02	1,747,252	2020
Plum Creek	2002	3.64	1,844,522	2022
Liverpool Treatment	2002	3.56	36,975,879	2023
Route 252 Sewer	2003	3.95	587,464	2022
Reservoir Sewer Replacement	2005	3.81	1,215,095	2025
Valley City Sanitary Pump Station Replacement	2005	4.10	1,407,799	2026
Pumper Station Improvements	2005	3.75	380,122	2016
Brunswick Sanitary Sewer Replacement	2006	4.09	1,167,359	2028
Sanitary Sewer Replacement	2007	4.11	1,600,700	2029
Sanitary Sewer Improvements	2009	4.11	311,286	2019
Rustic Hills Sanitary Sewers	2011	3.27	2,570,749	2033
Poe Road Sewer Extension and Marks Road Lift Station	2014	3.31	100,936	2035
RCP Trunk Sewer Relining	2014	2.28	233,015	Not Finalized
<i>Solid Waste District:</i>				
MRF Equipment	2010	5.33	676,783	Not Finalized
OPWC Loans:				
<i>Medina County Water District:</i>				
Water Loop	2001	0.00	335,885	2021
<i>Medina County Sewer District:</i>				
Waterline Relocation	2012	0.00	483,380	2031
Sewer Rehabilitation	2015	0.00	369,000	2035
Other Loan:				
<i>Medina County Water District:</i>				
Rural Lorain County Waterline	2013	2.20	179,988	2021
Governmental Activities:				
General Obligation Bonds:				
2009 Refunding Bonds - Serial	2009	2.00-5.00	3,105,000	2018
2009 Refunding Bonds - Term	2009	4.00-4.70	1,760,000	2029
Permanent Improvement Bonds - Serial	2012	1.50-2.00	660,000	2020
Permanent Improvement Bonds - Term	2012	2.50-3.00	770,000	2027
Permanent Improvement Bonds - CAB	2012	10.75	69,918	2019
2012 Refunding Bonds - Serial	2012	1.50	460,000	2017
2015 Various Purpose Bonds - Serial	2015	1.00-4.00	5,400,000	2030
Special Assessment Bonds with Governmental Commitment:				
Water Improvements #5	2000	6.00	650,000	2019
Gateway Drive	2003	5.75-6.00	415,000	2023

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Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
Governmental Activities (continued):				
OPWC Loans:				
Guilford Road Bridge Replacement	1997	0.00 %	\$91,758	2017
Ryan Road Bridge Replacement	2006	0.00	120,530	2015
Westfield, Blake and Lodi Resurfacing	2010	0.00	22,065	2019
Granger Road Bridge #4 Replacement	2014	0.00	57,966	2044
Seville Road and Lovers Lane Improvements	2014	0.00	22,924	2045

A schedule of changes in bonds and other long-term obligations of the County during 2015 follows:

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Amount Due in One Year
Business-Type Activities:					
OWDA Loans:					
<i>Medina County Water District:</i>					
Route 162 Water Tower/Avon Lake	\$1,111,443	\$0	\$145,619	\$965,824	\$154,138
Route 162 Waterline	78,239	0	51,613	26,626	26,626
River Styx	19,742	0	13,021	6,721	6,721
Station, River, Grafton Roads	237,263	0	156,674	80,589	80,589
Ryan, Avon, Marks Roads	213,488	0	81,180	132,308	87,171
Stiegler and Crocker Roads	233,570	0	88,816	144,754	95,372
Lafayette Waterline Loop	296,773	0	78,434	218,339	83,525
Water System Expansion	1,465,419	0	118,183	1,347,236	123,730
Water Distribution System	835,663	0	133,727	701,936	141,390
Northwest Storage	1,706,162	0	232,252	1,473,910	242,537
Metzger Muntz and Sleepy Hollow	424,208	0	55,834	368,374	58,982
Lester Wolff	613,850	0	66,065	547,785	70,368
Granger Tanks	545,588	0	59,342	486,246	61,679
Remsen, Huffman, Hamlin Roads	377,763	0	39,981	337,782	41,861
Spieth Road Waterline	3,644,387	0	355,518	3,288,869	373,043
Waterline and Pump Station	1,501,593	0	147,757	1,353,836	154,708
State Route 252 Waterline	374,387	0	85,176	289,211	90,560
Water System Expansion	2,305,231	0	198,034	2,107,197	207,349
Waterline Extensions	1,752,436	0	134,564	1,617,872	140,552
Foskett/Station/Beck Roads Waterline	774,628	0	59,482	715,146	62,128
State Route 18 Waterline Relocation	540,556	0	40,317	500,239	41,884
Waterline Extensions	1,129,308	0	81,332	1,047,976	85,042
Water Meters and Meter Shop	1,389,639	0	89,284	1,300,355	93,402
Hinckley Township Storage and Water Tank	2,216,492	0	139,784	2,076,708	145,431
Granger and Medina Townships Waterline	2,082,331	0	131,322	1,951,009	136,629
Hinckley Township Waterline and Ledge Road Pump	1,950,723	0	118,920	1,831,803	123,420
Chatham Township Waterlines	2,604,869	0	158,392	2,446,477	164,450
Plum Creek Waterline	535,544	0	29,014	506,530	30,213
Hinckley Waterline Phase 3	1,076,252	0	59,419	1,016,833	61,711
Westfield Center Water System Purchase	606,636	0	35,563	571,073	36,862
Westfield Center Water Plant Improvement	3,395,771	0	103,287	3,292,484	107,681
Hinckley Township Waterlines	1,966,761	217,458	81,038	2,103,181	0
Fenn Pearl Waterline Relocation and Tank Painting	0	1,890,010	0	1,890,010	0
Total Medina County Water District	\$38,006,715	\$2,107,468	\$3,368,944	\$36,745,239	\$3,329,754

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Amount Due in One Year
Business-Type Activities (continued):					
OWDA Loans (continued):					
<i>Medina County Sewer District:</i>					
RRSD #390657	\$136,047	\$0	\$68,024	\$68,023	\$68,023
Sewer Replacement and Rehabilitation	1,335,887	0	57,409	1,278,478	59,092
Hinckley Wastewater Treatment	1,226,253	0	601,948	624,305	624,305
Hamilton	102,076	0	49,988	52,088	52,088
Marks Sewer	200,169	0	97,931	102,238	102,238
Brunswick Rehab	146,354	0	71,671	74,683	74,683
Medina City Rehab	637,825	0	98,500	539,325	101,497
Plum Creek	850,696	0	100,577	750,119	104,271
Liverpool Treatment	18,926,775	0	1,943,503	16,983,272	2,013,307
Route 252 Sewer	290,982	0	31,592	259,390	32,853
Reservoir Sewer Replacement	750,245	0	59,340	690,905	61,622
Valley City Sanitary Pump Station Replacement	976,386	0	64,453	911,933	67,122
Pumper Station Improvements	87,721	0	43,046	44,675	44,675
Brunswick Sanitary Sewer Replacement	910,019	0	49,302	860,717	51,339
Sanitary Sewer Replacement	1,313,245	0	64,846	1,248,399	67,539
Sanitary Sewer Improvements	146,465	0	26,609	119,856	27,888
Rustic Hills Sanitary Sewers	2,430,378	0	97,446	2,332,932	100,659
Poe Road Sewer Extension and Marks Road Lift Station	100,747	189	1,800	99,136	3,690
RCP Trunk Sewer Relining	2,617	230,398	0	233,015	0
<i>Total Medina County Sewer District</i>	<u>30,570,887</u>	<u>230,587</u>	<u>3,527,985</u>	<u>27,273,489</u>	<u>3,656,891</u>
<i>Medina County Solid Waste District:</i>					
MRF Equipment	743,426	0	66,643	676,783	0
Total OWDA Loans	<u>69,321,028</u>	<u>2,338,055</u>	<u>6,963,572</u>	<u>64,695,511</u>	<u>6,986,645</u>
OPWC Loans:					
<i>Medina County Water District:</i>					
Water Loop	117,560	0	16,794	100,766	16,795
<i>Medina County Sewer District:</i>					
Waterline Relocation	386,704	0	24,169	362,535	24,169
Sewer Rehabilitation	0	369,000	0	369,000	18,450
Total OPWC Loans	<u>504,264</u>	<u>369,000</u>	<u>40,963</u>	<u>832,301</u>	<u>59,414</u>
Other Long-Term Liabilities:					
<i>Medina County Water District:</i>					
Rural Lorain County Waterline Loan	129,005	0	17,827	111,178	18,024
<i>All Districts:</i>					
Compensated Absences Payable	1,093,859	197,799	168,219	1,123,439	173,318
Total Other Long-Term Liabilities	<u>1,222,864</u>	<u>197,799</u>	<u>186,046</u>	<u>1,234,617</u>	<u>191,342</u>
Net Pension Liability:					
<i>Medina County Water District:</i>					
OPERS	4,773,562	110,310	0	4,883,872	0
<i>Medina County Sewer District:</i>					
OPERS	477,356	11,031	0	488,387	0
Total Net Pension Liability	<u>5,250,918</u>	<u>121,341</u>	<u>0</u>	<u>5,372,259</u>	<u>0</u>
Total Business-Type Activities	<u>\$76,299,074</u>	<u>\$3,026,195</u>	<u>\$7,190,581</u>	<u>\$72,134,688</u>	<u>\$7,237,401</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Amount Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2009 Refunding Bonds - Serial	\$1,130,000	\$0	\$365,000	\$765,000	\$375,000
2009 Refunding Bonds - Term	1,760,000	0	0	1,760,000	0
Premium	38,791	0	2,675	36,116	0
2012 Permanent Improvement Bonds - Serial	480,000	0	95,000	385,000	95,000
2012 Permanent Improvement Bonds - Term	770,000	0	0	770,000	0
Premium	46,238	0	3,556	42,682	0
2012 Permanent Improvement Bonds - CAB	69,918	0	0	69,918	0
Accretion	9,324	3,840	0	13,164	0
2012 Refunding Bonds - Serial	275,000	0	90,000	185,000	90,000
Premium	4,591	0	1,531	3,060	0
2015 Various Purpose - Serial	0	5,400,000	0	5,400,000	295,000
Premium	0	247,383	0	247,383	0
Total General Obligation Bonds	4,583,862	5,651,223	557,762	9,677,323	855,000
Special Assessment Bonds					
with Government Commitment:					
Water Improvements #5	270,000	0	40,000	230,000	40,000
Gateway Drive	215,000	0	25,000	190,000	25,000
Total Special Assessment Bonds	485,000	0	65,000	420,000	65,000
OPWC Loans:					
Guilford Road Bridge Replacement	11,470	0	4,588	6,882	4,588
Ryan Road Bridge Replacement	6,026	0	6,026	0	0
Westfield, Blake and Lodi Resurfacing	11,032	0	2,758	8,274	2,758
Granger Road Bridge #4 Replacement	56,034	0	1,932	54,102	1,932
Seville Road and Lovers Lane Improvement	22,924	0	382	22,542	764
Total OPWC Loans	107,486	0	15,686	91,800	10,042
Other Long-Term Liability:					
Compensated Absences	6,176,014	638,705	339,359	6,475,360	395,522
Net Pension Liability:					
OPERS	38,188,494	882,483	0	39,070,977	0
STRS	2,885,105	421,498	0	3,306,603	0
Total Net Pension Liability	41,073,599	1,303,981	0	42,377,580	0
Total Governmental Activities	\$52,425,961	\$7,593,909	\$977,807	\$59,042,063	\$1,325,564

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. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Governmental OPWC loans will be paid out of the auto and gas fund. Compensated absences will be paid from the fund from which the employee is paid. These funds include the general, achievement center, ADAMH, auto and gas, child support enforcement agency, computer, community safety awareness, dog and kennel, DRETAC, drug enforcement, office for older adults, Ohio criminal justice service, public assistance, real estate, safe communities, title VI-D, transportation program, workforce development, sewer, water, and solid waste funds. The County pays obligations related to the employee compensation from the fund benefitting from their service. See Note 25 for additional information related to the net pension liability.

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

The County has pledged future water revenues net of expenditures to repay OWDA and OPWC loans. These loans are payable solely from net revenues and are payable through 2035. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on these loans are expected to require 122 percent of net revenues and 54 percent of total revenues. The total principal and interest remaining to be paid on the loans is \$41,120,393. Principal and interest paid for the current year were \$5,055,387, total net revenues were \$4,155,115, and total revenues were \$9,374,586.

The County has pledged sewer revenues net of expenditures to repay OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2035. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loans are expected to require 179 percent of net revenues and 31 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$32,685,991. Principal and interest paid for the current year were \$4,616,981, total net revenues were \$2,573,970, and total revenues were \$14,857,215.

The County has pledged future solid waste revenues net of expenditures to repay OWDA loans. All the debt is payable solely from net revenues and is not finalized as of 2015. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loans are expected to require 9 percent of net revenues and 1 percent of total revenues. The total principal and interest remaining to be paid on the debt will be determined once finalized. Principal and interest paid for the current year were \$93,932, total net revenues were \$1,010,326, and total revenues were \$6,794,157.

During 2009, the County issued \$4,865,000 in general obligation refunding bonds at interest rates varying from 2 percent to 5 percent. Proceeds were used to refund \$3,670,000 of the outstanding county facilities improvements, prosecutor's renovations, and department of human services bonds to take advantage of lower interest rates. On December 31, 2015, \$1,685,000 of the defeased bonds are still outstanding. The bonds were issued at a \$53,505 premium and issuance costs were \$116,035.

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

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

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

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

During 2012, the County issued \$1,499,918 in general obligation permanent improvement bonds consisting of serial, term, and capital appreciation bonds, which carry interest rates varying from 1.5 percent to 3 percent. Proceeds were used to fund various capital improvements within the County. The maturity amount of outstanding capital appreciation bonds at December 31, 2015 is \$100,000. The accretion recorded for 2015 was \$3,840, for a total outstanding bond liability of \$83,082 at December 31, 2015.

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

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

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

During 2012, the County issued \$460,000 in general obligation refunding bonds at an interest rate of 1.5 percent. Proceeds were used to refund \$435,000 of the outstanding 2002 various improvement bonds to take advantage of lower interest rates. On December 31, 2015, \$185,000 of the defeased bonds are still outstanding. The bonds were issued at a \$9,181 premium.

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

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During 2015, the County issued \$5,400,000 in various purpose bonds at an interest rates varying from 1 percent to 4 percent. Proceeds were used for energy conservation projects and sheriff's department systems upgrades. The bonds were issued at a \$247,383 premium and will mature in 2030. At December 31, 2015, \$432,946 of the bond proceeds were unspent.

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

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$6,340,059 for various water, sewer, and solid waste projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates.

The balance of these loans is as follows:

	Balance December 31, 2015	Lines of Credit
OWDA Loans Not Finalized:		
<i>Medina County Water District:</i>		
Hinckley Township Waterlines	\$2,103,181	\$2,410,000
Fenn Pearl Waterline Relocation and Tank Painting	1,890,010	2,238,998
	3,993,191	4,648,998
 <i>Medina County Sewer District:</i>		
RCP Trunk Sewer Relining	233,015	752,201
 <i>Medina County Solid Waste District:</i>		
MRF Equipment	676,783	938,860
Total OWDA Loans Not Finalized	\$4,902,989	\$6,340,059

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

Business-Type Activities:

	OWDA Loans		OPWC Loans	Rural Lorain County Waterline Loan	
	Principal	Interest		Principal	Interest
2016	\$6,986,645	\$2,373,232	\$59,414	\$18,024	\$2,460
2017	6,059,084	2,083,856	59,413	18,223	2,060
2018	6,166,586	1,826,038	59,414	18,425	1,658
2019	6,267,547	1,567,418	59,413	18,629	1,250
2020	6,402,913	1,308,020	59,414	18,835	838
2021-2025	21,137,740	3,147,627	229,889	19,042	421
2026-2030	5,043,607	714,610	201,011	0	0
2031-2035	1,728,400	160,760	104,333	0	0
Total	\$59,792,522	\$13,181,561	\$832,301	\$111,178	\$8,687

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Governmental Activities:

	General Obligation Bonds					
	Serial		Term		Capital Appreciation	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$855,000	\$269,313	\$0	\$0	\$0	\$0
2017	680,000	251,400	0	0	0	0
2018	620,000	237,400	0	0	0	0
2019	335,000	121,475	210,000	74,700	69,918	30,082
2020	450,000	138,325	220,000	66,300	0	0
2021-2025	2,015,000	456,350	1,565,000	271,358	0	0
2026-2030	1,780,000	200,575	535,000	46,605	0	0
Total	\$6,735,000	\$1,674,838	\$2,530,000	\$458,963	\$69,918	\$30,082

	Special Assessment Bonds		OPWC Loans
	Principal	Interest	Principal
2016	\$65,000	\$24,165	\$10,042
2017	70,000	20,445	7,748
2018	70,000	16,448	5,455
2019	75,000	12,450	2,696
2020	80,000	8,175	2,696
2021-2025	60,000	5,400	13,482
2026-2030	0	0	13,482
2031-2035	0	0	13,482
2036-2040	0	0	13,481
2041-2044	0	0	9,236
Total	\$420,000	\$87,083	\$91,800

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, 2015, are an overall debt margin of \$101,920,929 and a margin on unvoted debt of \$35,865,590.

Note 15 – 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

As of December 31, 2015, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$54,320,000 was still outstanding.

Note 16 – 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 17 – Solid Waste Central Processing Facility

The County operates a solid waste central processing facility including a transfer station and class I and class IV compost facilities at 8700 Lake Road, Seville, Ohio. The facilities have been in operation since 1993 and are used by residents and businesses to dispose of solid waste, which is then transported to a commercial landfill outside of the County.

In accordance with Ohio Environmental Protection Agency regulations promulgated in the Ohio Administrative Code, the County annually provides the required financial assurance through the local government financial test for final closure of these facilities. Since the initiation of said regulations, the County completed the local government financial test and met the required financial assurances.

When using the local government financial test mechanism, the Ohio Environmental Protection Agency does not require a liability to be recognized provided the County meets the requirements of the financial test. Further, the County has no plan to close or move the facility. Therefore, no liability is recognized (actual or contingent) in the accompanying financial statements, for the cost to perform and complete central processing and class I compost facilities closure activities.

Note 18 – Joint Venture

Medina County Emergency Management Agency

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

Medina County, Ohio
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accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2015, the County contributed \$63,675 to the Agency. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

Medina-Lorain Water Consortium

The County is a member of the Medina-Lorain Water Consortium (the Consortium), which is a joint venture between the City of Avon Lake, the Rural Lorain County Water Authority, Medina County and the City of Medina. The Consortium was created in 1999 for the purpose of construction, operation and maintenance of a water transmission line to serve the members of the Consortium, and for the purpose of bulk water delivery from the City of Avon Lake. There is an ongoing financial responsibility for all parties for the maintenance and repair of the project. The Consortium is governed by representatives of the member parties. The City of Avon Lake serves as the fiscal agent for the Consortium. As of December 31, 2015, the County's equity interest in the Consortium was \$7,101,717, which represents 30.62 percent of the total equity in the Consortium. The Consortium is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. Financial information can be obtained from Joe Newlin, City of Avon Lake Finance Director, 150 Avon Beldon Road, Avon Lake, Ohio 44012.

Note 19 – Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency (NOACA)

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 45 members including the three Medina County Commissioners. The Board exercises total control over the operation of the agency including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2015, the County contributed \$58,633 to NOACA.

Medina County Family First Council

The mission of the Medina County Family First Council (Council) is dedicated to strengthening the Medina County community by coordinating and supporting health, human, and social services. The Council is made up of approximately 42 individuals from various organizations including 10 from the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2015, the County did not contribute to the Council.

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's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2015, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants. (See Note 6 for information on the County's cash balance on hand at NEON).

Medina County, Ohio
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Medina County Council of Governments on Drug Enforcement

The Medina County Council of Governments on Drug Enforcement was formed to provide the necessary planning, cooperation, direction, and administration to help combat drug abuse and illegal drug trafficking and related crimes within the County. The Council is comprised of multiple levels of government within the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The governing board consists of two County commissioners, one representative from the cities of Brunswick, Medina, and Wadsworth, one village representative chosen by a caucus of the villages, and three township representatives chosen by a caucus of the townships. The governing board's duties are to adopt and amend bylaws, propose and initiate studies and polices, resolve questions, make an annual report, review and amend the Council's budget, and approve the employment and termination of the Council's staff. The Council also has an operating board, which consists of the County sheriff, the chiefs of police from the cities of Brunswick, Medina, and Wadsworth, one village chief of police chosen by a caucus of all village chiefs of police, and two township chiefs of police chosen by a caucus of all township chiefs of police. The operating board's duties are to approve studies and plans for activities related to the Council, handle routine matters and expenditures within the authorized budget, submit minutes of its proceedings to the governing board, appoint special committees, propose a budget to the governing board, submit recommendations to employ or terminate staff to the governing board, and handle disciplinary matters. During 2015, the County did not contribute any funding to the Council.

Note 20 – Risk Sharing Pool

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured 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 2015 was \$460,833.

Medina County, Ohio
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For the Year Ended December 31, 2015

Note 21 – Related Organizations

Medina County Library District

The County Commissioners are responsible for appointing a voting majority of the Medina County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. The Library did not receive any funding from the County during 2015.

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 2015, the County contributed \$10,000 to the operation of the MMHA.

Note 22 – Interfund Activity

Interfund Balances

During 2015, the general fund had an interfund receivable in the amount of \$703,893. \$674,354 represents advances to offset deficit cash. The remaining balance of \$29,539 in the general and \$91,324 in other balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Payable	Receivable				Total
	General	Public Assistance	Other Governmental Funds	Medina County Sewer District	
General	\$0	\$0	\$1,446	\$38,386	\$39,832
Achievement Center	0	0	0	1,493	1,493
Public Assistance	12,020	0	32,730	318	45,068
Other Governmental Funds	691,873	4,796	8,960	3,195	708,824
Total	\$703,893	\$4,796	\$43,136	\$43,392	\$795,217

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Interfund Transfers

During 2015, the general fund transferred \$1,372,343 to the public assistance fund and \$559,309 to other governmental funds. Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to repay another fund for that fund's share of project expenditures; and to return money to the fund from which it was originally provided once a project is completed.

Note 23 – Significant Commitments

Contractual Commitments

At December 31, 2015, the County had contractual commitments relating to the Liverpool Digester Project, Emergency Communications Upgrade Project and Energy Conservation Project with total commitments of \$250,000, \$1,352,763 and \$3,953,506, with \$250,000, \$265,418 and \$86,889 remaining, respectively. The amounts remaining on the Emergency Communications Upgrade Project and Energy Conservation Project contracts were encumbered at year-end.

Encumbrances

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

Governmental Funds:

General	\$642,852
Achievement Center	1,492,178
Public Assistance	299,050
Other Governmental Funds	2,329,098

Enterprise Funds:

Sewer	2,705,857
Water	2,772,406
Solid Waste	530,272

Internal Service Funds:

Self Insurance	2,789
Workers' Compensation	43,271
Total	<u><u>\$10,817,773</u></u>

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Notes to the Basic Financial Statements
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Note 24 – Fund Balances

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

Fund Balances	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental	Total
<u>Nonspendable:</u>						
Inventory	\$84,867	\$83,870	\$0	\$0	\$549,257	\$717,994
Unclaimed Funds	62,147	0	0	0	0	62,147
<i>Total Nonspendable</i>	<u>147,014</u>	<u>83,870</u>	<u>0</u>	<u>0</u>	<u>549,257</u>	<u>780,141</u>
<u>Restricted for:</u>						
Developmentally Disabled Education	0	20,364,407	0	0	0	20,364,407
County Schools Permanent Improvements	0	0	1,971,136	0	0	1,971,136
Public Assistance	0	0	0	1,297,925	0	1,297,925
ADAMH Operations	0	0	0	0	5,584,964	5,584,964
Road and Bridge Repairs	0	0	0	0	5,082,982	5,082,982
Children's Services	0	0	0	0	213,223	213,223
Community Development	0	0	0	0	13,500	13,500
Community Housing Improvement	0	0	0	0	16,108	16,108
Community Safety Awareness	0	0	0	0	432,282	432,282
Computer Upgrades	0	0	0	0	341,470	341,470
County Home Operations	0	0	0	0	782,994	782,994
Courthouse Security	0	0	0	0	958,268	958,268
Ditch Maintenance	0	0	0	0	6,345,961	6,345,961
Dog and Kennel Operations	0	0	0	0	332,924	332,924
Delinquent Tax Collections	0	0	0	0	348,410	348,410
Drug Enforcement	0	0	0	0	987,305	987,305
County Provided Legal Defense	0	0	0	0	109,415	109,415
Detention Center Donation Collections	0	0	0	0	3,345	3,345
Senior Citizen Programs	0	0	0	0	48,464	48,464
Port Authority	0	0	0	0	66,916	66,916
Real Estate Appraisals	0	0	0	0	3,796,176	3,796,176
Revolving Loan	0	0	0	0	323,695	323,695
Shelter Care and Youth Services	0	0	0	0	620,247	620,247
Sheriff Donations	0	0	0	0	138,063	138,063
Transportation Program	0	0	0	0	102,489	102,489
Transportation Improvement	0	0	0	0	393,798	393,798
Victim Assistance	0	0	0	0	81	81
Background Checks	0	0	0	0	46,202	46,202
Capital Improvements	0	0	0	0	267,939	267,939
Debt Retirement	0	0	0	0	255,415	255,415
Other Purposes	138,738	0	0	0	0	138,738
<i>Total Restricted</i>	<u>138,738</u>	<u>20,364,407</u>	<u>1,971,136</u>	<u>1,297,925</u>	<u>27,612,636</u>	<u>51,384,842</u>
<u>Assigned to:</u>						
Achievement Center Construction	0	0	0	0	419,591	419,591
Unassigned (Deficit)	7,777,693	0	0	0	(740,047)	7,037,646
Total Fund Balances	<u><u>\$8,063,445</u></u>	<u><u>\$20,448,277</u></u>	<u><u>\$1,971,136</u></u>	<u><u>\$1,297,925</u></u>	<u><u>\$27,841,437</u></u>	<u><u>\$59,622,220</u></u>

Medina County, Ohio
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Note 25 – Defined Benefit Pension Plans

Net Pension Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

	State and Local	Law Enforcement
2015 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0	**
2015 Actual Contribution Rates		
Employer:		
Pension	12.0 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

** This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate, which is set by OPERS' Board with no statutory maximum rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$5,442,975 for 2015. Of this amount, \$196,291 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans: a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five year of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five year of service on August 1, 2026.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11 percent of the 12 percent member rate goes to the DC Plan and 1 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability 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 – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2015, the employer rate was 14 percent and the member rate was 12 percent of covered payroll. The statutory employer rate for fiscal year 2016 and subsequent years is 14 percent. The statutory member contribution rate increased to 13 percent on July 1, 2015, and will increase to 14 percent on July 1, 2016. The fiscal year 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$169,482 for fiscal year 2015. Of this amount \$5,897 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2014, and the net pension liability for STRS was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability Prior Measurement Date	0.36848357%	0.01186141%	
Proportion of the Net Pension Liability Current Measurement Date	<u>0.36848357%</u>	<u>0.01196438%</u>	
	<u>0.00000000%</u>	<u>0.00010297%</u>	
Proportionate Share of the Net Pension Liability	\$44,443,236	\$3,306,603	\$47,749,839
Pension Expense	\$4,843,055	\$156,248	\$4,999,303

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$2,371,357	\$150,739	\$2,522,096
Change in Proportionate Share	0	23,550	23,550
County contributions subsequent to the measurement date	<u>5,442,975</u>	<u>87,461</u>	<u>5,530,436</u>
Total Deferred Outflows of Resources	<u>\$7,814,332</u>	<u>\$261,750</u>	<u>\$8,076,082</u>
Deferred Inflows of Resources			
Net difference between projected and actual earnings on pension plan investments	<u>\$780,780</u>	<u>\$237,807</u>	<u>\$1,018,587</u>

The \$5,530,436 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ended June 30:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2016	\$232,585	(\$47,777)	\$184,808
2017	232,585	(47,777)	184,808
2018	532,569	(47,778)	484,791
2019	<u>592,838</u>	<u>79,814</u>	<u>672,652</u>
Total	<u>\$1,590,577</u>	<u>(\$63,518)</u>	<u>\$1,527,059</u>

Actuarial Assumptions – OPERS

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA	4.25 to 10.05 percent including wage inflation 3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
Total	100.00 %	5.28 %

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Discount Rate The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$89,849,252	\$44,443,236	\$14,297,972

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA paid on fifth anniversary of retirement date.

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022 – Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

STRS' investment consultant develops best estimates for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	10 Year Expected Nominal Rate of Return *
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	<u>100.00 %</u>	

* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.5 percent.

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$4,166,199	\$3,306,603	\$1,847,958

Note 26 – Postemployment Benefits

Ohio Public Employees Retirement System

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

OPERS maintains two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a health reimbursement arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

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

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml> by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5 percent.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2015, 2014, and 2013 was \$882,579, \$880,151 and \$881,580, respectively. For 2015, 96.72 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

State Teachers Retirement System

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal years ended June 30, 2014 and 2013, one percent of covered payroll was allocated to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2015, 2014 and 2013 were \$0, \$5,763, and \$10,810, respectively. The full amount has been contributed for 2015, 2014 and 2013.

Note 27 – Subsequent Event

On January 19, 2016, the County issued \$1,800,000 in bonds for jail and tuckpointing projects. The bonds have an interest rate of 2.75 percent and will mature on December 1, 2026.

Required Supplementary Information

Medina County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
Last Two Years (1)

	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.36848357%	0.36848357%
County's Proportionate Share of the Net Pension Liability	\$44,443,236	\$43,439,412
County's Covered-Employee Payroll	\$44,007,573	\$44,078,988
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	100.99%	98.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date which is the prior year end.

Medina County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
State Teachers Retirement System of Ohio
Last Three Fiscal Years (1)

	2015	2014	2013
County's Proportion of the Net Pension Liability	0.01196438%	0.01186141%	0.01186141%
County's Proportionate Share of the Net Pension Liability	\$3,306,603	\$2,885,105	\$3,436,719
County's Covered-Employee Payroll	\$1,248,283	\$1,305,132	\$1,081,031
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	264.89%	221.06%	317.91%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available.

Amounts presented for each fiscal year were determined as of June 30th.

Medina County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Three Years (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$5,442,975	\$5,429,807	\$5,871,475
Contributions in Relation to the Contractually Required Contribution	<u>(5,442,975)</u>	<u>(5,429,807)</u>	<u>(5,871,475)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$44,128,968	\$44,007,573	\$44,078,988
Contributions as a Percentage of Covered-Employee Payroll	12.33%	12.34%	13.32%

(1) Information prior to 2013 is not available.

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Medina County, Ohio
Required Supplementary Information
Schedule of County Contributions
State Teachers Retirement System of Ohio
Last Ten Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually Required Contribution	\$169,482	\$169,667	\$140,534	\$132,372
Contributions in Relation to the Contractually Required Contribution	<u>(169,482)</u>	<u>(169,667)</u>	<u>(140,534)</u>	<u>(132,372)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$1,210,588	\$1,252,829	\$1,081,031	\$1,018,246
Contributions as a Percentage of Covered-Employee Payroll	14.00%	13.54%	13.00%	13.00%

2011	2010	2009	2008	2007	2006
\$155,901	\$163,065	\$159,150	\$153,853	\$151,981	\$149,969
(155,901)	(163,065)	(159,150)	(153,853)	(151,981)	(149,969)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,199,238	\$1,254,346	\$1,224,231	\$1,183,485	\$1,169,085	\$1,153,608
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

**Combining and Individual Fund
Statements and Schedules**

Fund Descriptions - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

Nonmajor Capital Projects Funds

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

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

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

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

Highway ODOT Fund – To account for and report Ohio Department of Transportation (ODOT) grants restricted for the construction of highways.

Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$26,632,739	\$255,415	\$689,605	\$27,577,759
Cash and Cash Equivalents In Segregated Accounts	8,796	0	0	8,796
Materials and Supplies Inventory	549,257	0	0	549,257
Accounts Receivable	75,999	0	0	75,999
Intergovernmental Receivable	4,402,443	26,593	199,221	4,628,257
Interfund Receivable	43,136	0	0	43,136
Property Taxes Receivable	2,136,147	366,196	0	2,502,343
Special Assessments Receivable	24,307	4,489,954	0	4,514,261
Loans Receivable	167,950	0	0	167,950
<i>Total Assets</i>	<u>\$34,040,774</u>	<u>\$5,138,158</u>	<u>\$888,826</u>	<u>\$40,067,758</u>
Liabilities				
Accounts Payable	\$533,367	\$0	\$2,075	\$535,442
Contracts Payable	168,990	0	0	168,990
Accrued Wages and Benefits	292,161	0	0	292,161
Matured Compensated Absences Payable	38,740	0	0	38,740
Interfund Payable	274,774	434,050	0	708,824
Intergovernmental Payable	439,047	0	199,221	638,268
<i>Total Liabilities</i>	<u>1,747,079</u>	<u>434,050</u>	<u>201,296</u>	<u>2,382,425</u>
Deferred Inflows of Resources				
Property Taxes	2,123,644	364,171	0	2,487,815
Unavailable Revenue	2,773,979	4,518,572	63,530	7,356,081
<i>Total Deferred Inflows of Resources</i>	<u>4,897,623</u>	<u>4,882,743</u>	<u>63,530</u>	<u>9,843,896</u>
Fund Balances				
Nonspendable	549,257	0	0	549,257
Restricted	27,089,282	255,415	267,939	27,612,636
Assigned	0	0	419,591	419,591
Unassigned (Deficit)	(242,467)	(434,050)	(63,530)	(740,047)
<i>Total Fund Balances (Deficit)</i>	<u>27,396,072</u>	<u>(178,635)</u>	<u>624,000</u>	<u>27,841,437</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$34,040,774</u>	<u>\$5,138,158</u>	<u>\$888,826</u>	<u>\$40,067,758</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,510,276	\$826,165	\$0	\$3,336,441
Sales Taxes	535	0	0	535
Charges for Services	5,973,413	0	0	5,973,413
Fines and Forfeitures	52,459	0	0	52,459
Intergovernmental	19,935,773	131,582	3,265,877	23,333,232
Special Assessments	469,159	79,153	0	548,312
Interest	45,160	0	446	45,606
Rentals	193,316	0	0	193,316
Donations	301,386	0	0	301,386
Other	1,059,234	28,052	0	1,087,286
<i>Total Revenues</i>	<u>30,540,711</u>	<u>1,064,952</u>	<u>3,266,323</u>	<u>34,871,986</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,509,142	0	0	2,509,142
Judicial	3,190,330	0	0	3,190,330
Public Safety	3,924,166	0	0	3,924,166
Public Works	8,278,531	0	0	8,278,531
Health	3,937,165	0	0	3,937,165
Human Services	5,937,401	0	0	5,937,401
Economic Development and Assistance	231,482	0	0	231,482
Capital Outlay	0	0	8,391,180	8,391,180
Debt Service:				
Principal Retirement	15,686	615,000	0	630,686
Interest and Fiscal Charges	0	281,338	0	281,338
Bond Issuance Costs	0	247,383	0	247,383
<i>Total Expenditures</i>	<u>28,023,903</u>	<u>1,143,721</u>	<u>8,391,180</u>	<u>37,558,804</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,516,808</u>	<u>(78,769)</u>	<u>(5,124,857)</u>	<u>(2,686,818)</u>
Other Financing Sources				
General Obligation Bonds Issued	0	0	5,400,000	5,400,000
Premium on General Obligation Bonds	0	247,383	0	247,383
Transfers In	559,309	0	0	559,309
<i>Total Other Financing Sources</i>	<u>559,309</u>	<u>247,383</u>	<u>5,400,000</u>	<u>6,206,692</u>
<i>Net Change in Fund Balances</i>	3,076,117	168,614	275,143	3,519,874
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>24,319,955</u>	<u>(347,249)</u>	<u>348,857</u>	<u>24,321,563</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$27,396,072</u>	<u>(\$178,635)</u>	<u>\$624,000</u>	<u>\$27,841,437</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,757,063	\$4,222,301	\$195,689	\$264,133
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	549,257	0	0
Accounts Receivable	0	13,247	0	0
Intergovernmental Receivable	77,716	3,123,674	0	479,653
Interfund Receivable	0	135	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$5,834,779</u>	<u>\$7,908,614</u>	<u>\$195,689</u>	<u>\$743,786</u>
Liabilities				
Accounts Payable	\$0	\$47,257	\$1,116	\$50,910
Contracts Payable	144,663	3,931	0	0
Accrued Wages and Benefits	44,563	80,218	68,527	0
Matured Compensated Absences Payable	38,740	0	0	0
Interfund Payable	0	11,409	4,796	0
Intergovernmental Payable	7,937	47,446	253,993	0
<i>Total Liabilities</i>	<u>235,903</u>	<u>190,261</u>	<u>328,432</u>	<u>50,910</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	13,912	2,086,114	0	479,653
<i>Total Deferred Inflows of Resources</i>	<u>13,912</u>	<u>2,086,114</u>	<u>0</u>	<u>479,653</u>
Fund Balances				
Nonspendable	0	549,257	0	0
Restricted	5,584,964	5,082,982	0	213,223
Unassigned (Deficit)	0	0	(132,743)	0
<i>Total Fund Balances (Deficit)</i>	<u>5,584,964</u>	<u>5,632,239</u>	<u>(132,743)</u>	<u>213,223</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$5,834,779</u>	<u>\$7,908,614</u>	<u>\$195,689</u>	<u>\$743,786</u>

Community Development Block Grant	Community Housing Improvement	Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security
\$0	\$16,108	\$97	\$455,260	\$351,878	\$785,115	\$981,763
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
131,072	2,259	0	30,472	0	56,391	0
2,700	0	0	0	0	0	0
0	0	0	0	0	776,765	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$133,772</u>	<u>\$18,367</u>	<u>\$97</u>	<u>\$485,732</u>	<u>\$351,878</u>	<u>\$1,618,271</u>	<u>\$981,763</u>
\$415	\$0	\$24,688	\$16,347	\$9,100	\$2,121	\$19,855
0	0	0	0	0	0	0
0	0	0	11,949	874	0	633
0	0	0	0	0	0	0
119,857	0	0	0	0	0	0
0	0	48	25,154	434	0	3,007
<u>120,272</u>	<u>0</u>	<u>24,736</u>	<u>53,450</u>	<u>10,408</u>	<u>2,121</u>	<u>23,495</u>
0	0	0	0	0	772,218	0
0	2,259	0	0	0	60,938	0
0	2,259	0	0	0	833,156	0
0	0	0	0	0	0	0
13,500	16,108	0	432,282	341,470	782,994	958,268
0	0	(24,639)	0	0	0	0
<u>13,500</u>	<u>16,108</u>	<u>(24,639)</u>	<u>432,282</u>	<u>341,470</u>	<u>782,994</u>	<u>958,268</u>
<u>\$133,772</u>	<u>\$18,367</u>	<u>\$97</u>	<u>\$485,732</u>	<u>\$351,878</u>	<u>\$1,618,271</u>	<u>\$981,763</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2015

	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,347,464	\$344,571	\$362,962	\$995,618
Cash and Cash Equivalents In Segregated Accounts	0	0	0	8,796
Materials and Supplies Inventory	0	0	0	0
Accounts Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	199,552
Interfund Receivable	0	980	0	0
Property Taxes Receivable	0	0	0	1,359,382
Special Assessments Receivable	24,307	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$6,371,771</u>	<u>\$345,551</u>	<u>\$362,962</u>	<u>\$2,563,348</u>
Liabilities				
Accounts Payable	\$0	\$4,139	\$1,185	\$51,055
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	5,566	8,627	18,932
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	274	482	1,115
Intergovernmental Payable	1,503	2,648	4,258	46,872
<i>Total Liabilities</i>	<u>1,503</u>	<u>12,627</u>	<u>14,552</u>	<u>117,974</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	1,351,426
Unavailable Revenue	24,307	0	0	106,643
<i>Total Deferred Inflows of Resources</i>	<u>24,307</u>	<u>0</u>	<u>0</u>	<u>1,458,069</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	6,345,961	332,924	348,410	987,305
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>6,345,961</u>	<u>332,924</u>	<u>348,410</u>	<u>987,305</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,371,771</u>	<u>\$345,551</u>	<u>\$362,962</u>	<u>\$2,563,348</u>

Indigent Guardianship	Juvenile Detention Center Donations	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment
\$109,415	\$3,345	\$19,087	\$26,736	\$0	\$69,116	\$3,860,563
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	50,491	31,954	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
<u>\$109,415</u>	<u>\$3,345</u>	<u>\$19,087</u>	<u>\$77,227</u>	<u>\$31,954</u>	<u>\$69,116</u>	<u>\$3,860,563</u>
\$0	\$0	\$19,087	\$6,331	\$9,598	\$0	\$47,457
0	0	0	0	0	0	0
0	0	0	10,855	0	0	7,716
0	0	0	0	0	0	0
0	0	0	6,043	31,167	2,200	0
0	0	0	5,534	787	0	9,214
<u>0</u>	<u>0</u>	<u>19,087</u>	<u>28,763</u>	<u>41,552</u>	<u>2,200</u>	<u>64,387</u>
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
109,415	3,345	0	48,464	0	66,916	3,796,176
0	0	0	0	(9,598)	0	0
<u>109,415</u>	<u>3,345</u>	<u>0</u>	<u>48,464</u>	<u>(9,598)</u>	<u>66,916</u>	<u>3,796,176</u>
<u>\$109,415</u>	<u>\$3,345</u>	<u>\$19,087</u>	<u>\$77,227</u>	<u>\$31,954</u>	<u>\$69,116</u>	<u>\$3,860,563</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2015

	Revolving Loan Program	Safe Communities	Shelter Care and Youth Services	Sheriff Donations
Assets				
Equity in Pooled Cash and Cash Equivalents	\$156,245	\$0	\$658,375	\$143,582
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accounts Receivable	0	0	0	0
Intergovernmental Receivable	0	10,402	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	167,950	0	0	0
<i>Total Assets</i>	<u>\$324,195</u>	<u>\$10,402</u>	<u>\$658,375</u>	<u>\$143,582</u>
Liabilities				
Accounts Payable	\$0	\$0	\$35,335	\$5,519
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	500	9,589	0	0
Intergovernmental Payable	0	813	2,793	0
<i>Total Liabilities</i>	<u>500</u>	<u>10,402</u>	<u>38,128</u>	<u>5,519</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	323,695	0	620,247	138,063
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>323,695</u>	<u>0</u>	<u>620,247</u>	<u>138,063</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$324,195</u>	<u>\$10,402</u>	<u>\$658,375</u>	<u>\$143,582</u>

Title VI-D	Transportation Program	Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$62,113	\$393,798	\$0	\$50,342	\$0	\$26,632,739
0	0	0	0	0	0	8,796
0	0	0	0	0	0	549,257
0	62,599	0	0	153	0	75,999
0	41,787	0	14,979	0	152,041	4,402,443
0	39,321	0	0	0	0	43,136
0	0	0	0	0	0	2,136,147
0	0	0	0	0	0	24,307
0	0	0	0	0	0	167,950
<u>\$0</u>	<u>\$205,820</u>	<u>\$393,798</u>	<u>\$14,979</u>	<u>\$50,495</u>	<u>\$152,041</u>	<u>\$34,040,774</u>
\$550	\$36,414	\$0	\$0	\$0	\$144,888	\$533,367
0	20,396	0	0	0	0	168,990
0	30,384	0	0	0	3,317	292,161
0	0	0	0	0	0	38,740
30,947	586	0	12,114	0	43,695	274,774
2,504	15,551	0	2,784	4,140	1,627	439,047
<u>34,001</u>	<u>103,331</u>	<u>0</u>	<u>14,898</u>	<u>4,140</u>	<u>193,527</u>	<u>1,747,079</u>
0	0	0	0	0	0	2,123,644
0	0	0	0	153	0	2,773,979
0	0	0	0	153	0	4,897,623
0	0	0	0	0	0	549,257
0	102,489	393,798	81	46,202	0	27,089,282
(34,001)	0	0	0	0	(41,486)	(242,467)
<u>(34,001)</u>	<u>102,489</u>	<u>393,798</u>	<u>81</u>	<u>46,202</u>	<u>(41,486)</u>	<u>27,396,072</u>
<u>\$0</u>	<u>\$205,820</u>	<u>\$393,798</u>	<u>\$14,979</u>	<u>\$50,495</u>	<u>\$152,041</u>	<u>\$34,040,774</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Charges for Services	0	229,846	674,958	0	0
Fines and Forfeitures	0	32,777	0	0	0
Intergovernmental	3,398,497	7,804,615	2,200,048	1,029,665	170,597
Special Assessments	0	0	0	0	0
Interest	0	40,509	0	0	0
Rentals	193,316	0	0	0	0
Donations	0	0	0	0	0
Other	10,457	190,312	49,927	0	2,700
<i>Total Revenues</i>	<u>3,602,270</u>	<u>8,298,059</u>	<u>2,924,933</u>	<u>1,029,665</u>	<u>173,297</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	2,958,586	0	0
Public Safety	0	0	0	0	0
Public Works	0	8,074,704	0	0	0
Health	3,593,815	0	0	0	0
Human Services	0	0	0	1,149,049	0
Economic Development and Assistance	0	0	0	0	202,191
Debt Service:					
Principal Retirement	0	15,686	0	0	0
<i>Total Expenditures</i>	<u>3,593,815</u>	<u>8,090,390</u>	<u>2,958,586</u>	<u>1,149,049</u>	<u>202,191</u>
<i>Excess of Revenues Over (Under) Expenditure:</i>	8,455	207,669	(33,653)	(119,384)	(28,894)
Other Financing Sources					
Transfers In	192,289	0	0	0	0
<i>Net Change in Fund Balances</i>	200,744	207,669	(33,653)	(119,384)	(28,894)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>5,384,220</u>	<u>5,424,570</u>	<u>(99,090)</u>	<u>332,607</u>	<u>42,394</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$5,584,964</u></u>	<u><u>\$5,632,239</u></u>	<u><u>(\$132,743)</u></u>	<u><u>\$213,223</u></u>	<u><u>\$13,500</u></u>

Community Housing Improvement	Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security	Demolition
\$0	\$0	\$0	\$0	\$776,961	\$0	\$0
0	0	0	0	0	0	0
0	0	0	245,784	0	701,403	0
0	0	0	0	0	0	0
0	10,732	1,263,547	0	110,814	35,353	33,679
0	0	0	0	0	0	0
194	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	22,722	0	0
0	0	3,230	0	0	66,300	0
194	10,732	1,266,777	245,784	910,497	803,056	33,679
0	0	0	260,931	0	0	0
0	0	0	35,690	0	0	0
0	36,376	980,901	0	0	743,842	0
0	0	0	0	0	0	19,766
0	0	0	0	0	0	0
0	0	0	0	826,419	0	0
2,259	0	0	0	0	0	0
0	0	0	0	0	0	0
2,259	36,376	980,901	296,621	826,419	743,842	19,766
(2,065)	(25,644)	285,876	(50,837)	84,078	59,214	13,913
0	1,005	0	0	0	106,937	0
(2,065)	(24,639)	285,876	(50,837)	84,078	166,151	13,913
18,173	0	146,406	392,307	698,916	792,117	(13,913)
\$16,108	(\$24,639)	\$432,282	\$341,470	\$782,994	\$958,268	\$0

(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, 2015

	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement	Indigent Guardianship
Revenues					
Property Taxes	\$0	\$0	\$373,652	\$1,359,663	\$0
Sales Taxes	0	0	0	0	0
Charges for Services	0	262,940	0	7,681	23,470
Fines and Forfeitures	0	19,682	0	0	0
Intergovernmental	0	0	0	487,980	0
Special Assessments	469,159	0	0	0	0
Interest	0	0	0	0	0
Rentals	0	0	0	0	0
Donations	0	22,381	0	575	0
Other	0	1,873	24,088	43,184	0
<i>Total Revenues</i>	<u>469,159</u>	<u>306,876</u>	<u>397,740</u>	<u>1,899,083</u>	<u>23,470</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	225,056	0	0
Judicial	0	0	186,277	0	9,777
Public Safety	0	0	0	1,826,068	0
Public Works	184,061	0	0	0	0
Health	0	343,350	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>184,061</u>	<u>343,350</u>	<u>411,333</u>	<u>1,826,068</u>	<u>9,777</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	285,098	(36,474)	(13,593)	73,015	13,693
Other Financing Sources					
Transfers In	0	0	0	0	0
<i>Net Change in Fund Balances</i>	285,098	(36,474)	(13,593)	73,015	13,693
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>6,060,863</u>	<u>369,398</u>	<u>362,003</u>	<u>914,290</u>	<u>95,722</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$6,345,961</u></u>	<u><u>\$332,924</u></u>	<u><u>\$348,410</u></u>	<u><u>\$987,305</u></u>	<u><u>\$109,415</u></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	535	0	0
100	36,960	0	0	0	2,579,403	14,057
0	0	0	0	0	0	0
0	0	363,423	128,688	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	4,457
0	0	0	0	0	0	0
1,113	0	16,088	0	0	0	0
0	0	35,163	0	11,124	13,434	0
1,213	36,960	414,674	128,688	11,659	2,592,837	18,514
0	0	0	0	0	584,673	0
0	0	0	0	0	0	0
1,484	0	0	129,261	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	36,960	655,617	0	0	0	0
0	0	0	0	25,568	0	1,464
0	0	0	0	0	0	0
1,484	36,960	655,617	129,261	25,568	584,673	1,464
(271)	0	(240,943)	(573)	(13,909)	2,008,164	17,050
0	0	257,372	0	0	0	0
(271)	0	16,429	(573)	(13,909)	2,008,164	17,050
3,616	0	32,035	(9,025)	80,825	1,788,012	306,645
\$3,345	\$0	\$48,464	(\$9,598)	\$66,916	\$3,796,176	\$323,695

(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, 2015

	Safe Communities	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0
Charges for Services	0	23,881	0	334,541	768,942
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	49,796	800,773	0	0	938,527
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Rentals	0	0	0	0	0
Donations	0	0	238,507	0	0
Other	0	0	0	0	327,428
<i>Total Revenues</i>	<u>49,796</u>	<u>824,654</u>	<u>238,507</u>	<u>334,541</u>	<u>2,034,897</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	51,344	0	154,890	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	755,724	0	339,739	2,077,958
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>51,344</u>	<u>755,724</u>	<u>154,890</u>	<u>339,739</u>	<u>2,077,958</u>
<i>Excess of Revenues Over (Under) Expenditure:</i>	(1,548)	68,930	83,617	(5,198)	(43,061)
Other Financing Sources					
Transfers In	0	0	0	1,706	0
<i>Net Change in Fund Balances</i>	(1,548)	68,930	83,617	(3,492)	(43,061)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,548</u>	<u>551,317</u>	<u>54,446</u>	<u>(30,509)</u>	<u>145,550</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$620,247</u>	<u>\$138,063</u>	<u>(\$34,001)</u>	<u>\$102,489</u>

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$2,510,276
0	0	0	0	535
0	0	22,900	46,547	5,973,413
0	0	0	0	52,459
0	62,876	0	1,046,163	19,935,773
0	0	0	0	469,159
0	0	0	0	45,160
0	0	0	0	193,316
0	0	0	0	301,386
0	0	0	280,014	1,059,234
0	62,876	22,900	1,372,724	30,540,711
0	0	0	1,438,482	2,509,142
0	0	0	0	3,190,330
0	0	0	0	3,924,166
0	0	0	0	8,278,531
0	0	0	0	3,937,165
14,060	59,346	22,529	0	5,937,401
0	0	0	0	231,482
0	0	0	0	15,686
14,060	59,346	22,529	1,438,482	28,023,903
(14,060)	3,530	371	(65,758)	2,516,808
0	0	0	0	559,309
(14,060)	3,530	371	(65,758)	3,076,117
407,858	(3,449)	45,831	24,272	24,319,955
\$393,798	\$81	\$46,202	(\$41,486)	\$27,396,072

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2015

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$255,415	\$0	\$255,415
Intergovernmental Receivable	26,593	0	26,593
Property Taxes Receivable	366,196	0	366,196
Special Assessments Receivable	0	4,489,954	4,489,954
<i>Total Assets</i>	<u>\$648,204</u>	<u>\$4,489,954</u>	<u>\$5,138,158</u>
Liabilities			
Interfund Payable	\$0	\$434,050	\$434,050
Deferred Inflows of Resources			
Property Taxes	364,171	0	364,171
Unavailable Revenue	28,618	4,489,954	4,518,572
<i>Total Deferred Inflows of Resources</i>	<u>392,789</u>	<u>4,489,954</u>	<u>4,882,743</u>
Fund Balances			
Restricted	255,415	0	255,415
Unassigned (Deficit)	0	(434,050)	(434,050)
<i>Total Fund Balances (Deficit)</i>	<u>255,415</u>	<u>(434,050)</u>	<u>(178,635)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$648,204</u>	<u>\$4,489,954</u>	<u>\$5,138,158</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2015

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$826,165	\$0	\$826,165
Intergovernmental	131,582	0	131,582
Special Assessments	0	79,153	79,153
Other	28,052	0	28,052
<i>Total Revenues</i>	<u>985,799</u>	<u>79,153</u>	<u>1,064,952</u>
Expenditures			
Debt Service:			
Principal Retirement	550,000	65,000	615,000
Interest and Fiscal Charges	253,473	27,865	281,338
Bond Issuance Costs	247,383	0	247,383
<i>Total Expenditures</i>	<u>1,050,856</u>	<u>92,865</u>	<u>1,143,721</u>
<i>Excess of Revenues Under Expenditures</i>	(65,057)	(13,712)	(78,769)
Other Financing Sources			
Premium on General Obligation Bonds	247,383	0	247,383
<i>Net Change in Fund Balances</i>	182,326	(13,712)	168,614
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>73,089</u>	<u>(420,338)</u>	<u>(347,249)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$255,415</u></u>	<u><u>(\$434,050)</u></u>	<u><u>(\$178,635)</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	Achievement Center Construction	County Capital Improvements	Highway ODOT	Total Nonmajor Capital Projects Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$419,591	\$270,014	\$0	\$689,605
Intergovernmental Receivable	0	0	199,221	199,221
<i>Total Assets</i>	<u>\$419,591</u>	<u>\$270,014</u>	<u>\$199,221</u>	<u>\$888,826</u>
Liabilities				
Accounts Payable	\$0	\$2,075	\$0	\$2,075
Intergovernmental Payable	0	0	199,221	199,221
<i>Total Liabilities</i>	<u>0</u>	<u>2,075</u>	<u>199,221</u>	<u>201,296</u>
Deferred Inflows of Resources				
Unavailable Revenue	0	0	63,530	63,530
Fund Balances				
Restricted	0	267,939	0	267,939
Assigned	419,591	0	0	419,591
Unassigned (Deficit)	0	0	(63,530)	(63,530)
<i>Total Fund Balances (Deficit)</i>	<u>419,591</u>	<u>267,939</u>	<u>(63,530)</u>	<u>624,000</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$419,591</u>	<u>\$270,014</u>	<u>\$199,221</u>	<u>\$888,826</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

	Achievement Center Construction	County Capital Improvements	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
Revenues					
Intergovernmental	\$0	\$103,749	\$360,284	\$2,801,844	\$3,265,877
Interest	0	446	0	0	446
<i>Total Revenues</i>	0	104,195	360,284	2,801,844	3,266,323
Expenditures					
Capital Outlay	115,156	5,050,366	360,284	2,865,374	8,391,180
<i>Excess of Revenues Over (Under) Expenditures</i>	(115,156)	(4,946,171)	0	(63,530)	(5,124,857)
Other Financing Sources					
General Obligation Bonds Issued	0	5,400,000	0	0	5,400,000
<i>Net Change in Fund Balances</i>	(115,156)	453,829	0	(63,530)	275,143
<i>Fund Balances (Deficit) Beginning of Year</i>	534,747	(185,890)	0	0	348,857
<i>Fund Balances (Deficit) End of Year</i>	\$419,591	\$267,939	\$0	(\$63,530)	\$624,000

Fund Descriptions – Internal Service Funds

Internal Service Funds

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

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

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

Medina County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2015

	Self Insurance Healthcare	Workers' Compensation	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$765,538	\$851,180	\$1,616,718
Liabilities			
Current Liabilities:			
Accounts Payable	2,917	27,233	30,150
Intergovernmental Payable	668	838	1,506
Claims Payable	789,564	54,079	843,643
<i>Total Liabilities</i>	793,149	82,150	875,299
Net Position			
Unrestricted (Deficit)	(\$27,611)	\$769,030	\$741,419

Medina County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2015*

	Self Insurance Healthcare	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$11,454,413	\$408,491	\$11,862,904
Other	511,783	0	511,783
<i>Total Operating Revenues</i>	<u>11,966,196</u>	<u>408,491</u>	<u>12,374,687</u>
Operating Expenses			
Personal Services	127,948	113,407	241,355
Materials and Supplies	0	1,206	1,206
Contractual Services	1,937,825	98,490	2,036,315
Claims	8,884,760	177,275	9,062,035
Other	209,705	110,865	320,570
<i>Total Operating Expenses</i>	<u>11,160,238</u>	<u>501,243</u>	<u>11,661,481</u>
<i>Change in Net Position</i>	805,958	(92,752)	713,206
<i>Net Position Beginning of Year</i>	<u>(833,569)</u>	<u>861,782</u>	<u>28,213</u>
<i>Net Position End of Year</i>	<u><u>(\$27,611)</u></u>	<u><u>\$769,030</u></u>	<u><u>\$741,419</u></u>

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2015

	Self Insurance Healthcare	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$11,454,413	\$408,491	\$11,862,904
Other Cash Receipts	511,783	0	511,783
Cash Paid to Employees	(128,982)	(112,569)	(241,551)
Cash Paid to Suppliers for Goods and Services	(1,934,908)	(72,638)	(2,007,546)
Cash Paid for Claims	(8,859,147)	(140,290)	(8,999,437)
Other Cash Payments	(212,621)	(110,865)	(323,486)
<i>Net Cash Provided by (Used for) Operating Activities</i>	830,538	(27,871)	802,667
Cash Flows from Noncapital Financing Activities			
Advances Out	(65,000)	0	(65,000)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	765,538	(27,871)	737,667
<i>Cash and Cash Equivalents Beginning of Year</i>	0	879,051	879,051
<i>Cash and Cash Equivalents End of Year</i>	<u>\$765,538</u>	<u>\$851,180</u>	<u>\$1,616,718</u>
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	\$805,958	(\$92,752)	\$713,206
Increase (Decrease) in Liabilities:			
Accounts Payable	0	27,058	27,058
Intergovernmental Payable	(1,033)	838	(195)
Claims Payable	25,613	36,985	62,598
<i>Total Adjustments</i>	24,580	64,881	89,461
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$830,538</u>	<u>(\$27,871)</u>	<u>\$802,667</u>

Fund Descriptions – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

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

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

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

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

(continued)

Fund Descriptions – Fiduciary Funds

Other Agency Funds (continued)

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

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Beginning Balance 1/1/15	Additions	Deductions	Ending Balance 12/31/15
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,169,500	\$4,169,500	\$0
Intergovernmental Receivable	1,280,417	1,309,764	1,280,417	1,309,764
<i>Total Assets</i>	<u>\$1,280,417</u>	<u>\$5,479,264</u>	<u>\$5,449,917</u>	<u>\$1,309,764</u>
Liabilities				
Intergovernmental Payable	<u>\$1,280,417</u>	<u>\$5,479,264</u>	<u>\$5,449,917</u>	<u>\$1,309,764</u>
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,387,927	\$253,423,032	\$252,418,484	\$7,392,475
Intergovernmental Receivable	1,750,852	0	1,750,852	0
Property Taxes Receivable	253,015,574	259,512,972	253,015,574	259,512,972
Special Assessment Receivable	7,430,324	6,974,035	7,430,324	6,974,035
<i>Total Assets</i>	<u>\$268,584,677</u>	<u>\$519,910,039</u>	<u>\$514,615,234</u>	<u>\$273,879,482</u>
Liabilities				
Intergovernmental Payable	\$1,750,852	\$0	\$1,750,852	\$0
Undistributed Assets	266,833,825	519,910,039	512,864,382	273,879,482
<i>Total Liabilities</i>	<u>\$268,584,677</u>	<u>\$519,910,039</u>	<u>\$514,615,234</u>	<u>\$273,879,482</u>
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$44,171	\$3,353,445	\$3,006,234	\$391,382
Intergovernmental Receivable	991,488	1,063,889	991,488	1,063,889
Property Taxes Receivable	84,949	83,859	84,949	83,859
<i>Total Assets</i>	<u>\$1,120,608</u>	<u>\$4,501,193</u>	<u>\$4,082,671</u>	<u>\$1,539,130</u>
Liabilities				
Intergovernmental Payable	\$991,488	\$1,063,889	\$991,488	\$1,063,889
Undistributed Assets	129,120	3,437,304	3,091,183	475,241
<i>Total Liabilities</i>	<u>\$1,120,608</u>	<u>\$4,501,193</u>	<u>\$4,082,671</u>	<u>\$1,539,130</u>
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$3,729,228	\$62,659,252	\$60,581,431	\$5,807,049
Cash and Cash Equivalents with Fiscal Agents	287	0	287	0
<i>Total Assets</i>	<u>\$3,729,515</u>	<u>\$62,659,252</u>	<u>\$60,581,718</u>	<u>\$5,807,049</u>
Liabilities				
Deposits Held and Due to Others	\$287	\$0	\$287	\$0
Undistributed Assets	3,729,228	62,659,252	60,581,431	5,807,049
<i>Total Liabilities</i>	<u>\$3,729,515</u>	<u>\$62,659,252</u>	<u>\$60,581,718</u>	<u>\$5,807,049</u>
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$433,235</u>	<u>\$538,480</u>	<u>\$540,994</u>	<u>\$430,721</u>
Liabilities				
Undistributed Assets	<u>\$433,235</u>	<u>\$538,480</u>	<u>\$540,994</u>	<u>\$430,721</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Beginning Balance 1/1/15	Additions	Deductions	Ending Balance 12/31/15
Medina County General Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,487,426	\$6,772,527	\$5,820,521	\$6,439,432
Liabilities				
Undistributed Assets	\$5,487,426	\$6,772,527	\$5,820,521	\$6,439,432
Medina County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,079,838	\$6,270,088	\$6,749,523	\$2,600,403
Liabilities				
Undistributed Assets	\$3,079,838	\$6,270,088	\$6,749,523	\$2,600,403
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,397,632	\$65,328,464	\$65,247,512	\$1,478,584
Intergovernmental Receivable	369,963	380,061	369,963	380,061
<i>Total Assets</i>	<u>\$1,767,595</u>	<u>\$65,708,525</u>	<u>\$65,617,475</u>	<u>\$1,858,645</u>
Liabilities				
Intergovernmental Payable	\$369,963	\$380,061	\$369,963	\$380,061
Payroll Withholdings	1,397,632	65,328,464	65,247,512	1,478,584
<i>Total Liabilities</i>	<u>\$1,767,595</u>	<u>\$65,708,525</u>	<u>\$65,617,475</u>	<u>\$1,858,645</u>
Recorder Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$193,812	\$824,192	\$809,664	\$208,340
Liabilities				
Undistributed Assets	\$193,812	\$824,192	\$809,664	\$208,340
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$14,434	\$1,559,228	\$1,548,878	\$24,784
Liabilities				
Deposits Held and Due to Others	\$14,434	\$1,559,228	\$1,548,878	\$24,784
Convention and Visitors Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$379,344	\$379,344	\$0
Liabilities				
Undistributed Assets	\$0	\$379,344	\$379,344	\$0
Deferred Assessment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$34,890	\$0	\$34,890
Liabilities				
Undistributed Assets	\$0	\$34,890	\$0	\$34,890

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Beginning Balance 1/1/15	Additions	Deductions	Ending Balance 12/31/15
Drug Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$213,105	\$912,061	\$889,642	\$235,524
Intergovernmental Receivable	0	8,250	0	8,250
<i>Total Assets</i>	<u>\$213,105</u>	<u>\$920,311</u>	<u>\$889,642</u>	<u>\$243,774</u>
Liabilities				
Intergovernmental Payable	\$0	\$8,250	\$0	\$8,250
Undistributed Assets	213,105	912,061	889,642	235,524
<i>Total Liabilities</i>	<u>\$213,105</u>	<u>\$920,311</u>	<u>\$889,642</u>	<u>\$243,774</u>
Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$248,451	\$48,039	\$128,826	\$167,664
Cash and Cash Equivalents in Segregated Accounts	139,304	139,983	139,304	139,983
<i>Total Assets</i>	<u>\$387,755</u>	<u>\$188,022</u>	<u>\$268,130</u>	<u>\$307,647</u>
Liabilities				
Undistributed Assets	<u>\$387,755</u>	<u>\$188,022</u>	<u>\$268,130</u>	<u>\$307,647</u>
Local Emergency Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$47,246	\$64,916	\$51,961	\$60,201
Liabilities				
Undistributed Assets	<u>\$47,246</u>	<u>\$64,916</u>	<u>\$51,961</u>	<u>\$60,201</u>
Medina County Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$251,689	\$900,875	\$911,228	\$241,336
Intergovernmental Receivable	68,268	31,176	68,268	31,176
<i>Total Assets</i>	<u>\$319,957</u>	<u>\$932,051</u>	<u>\$979,496</u>	<u>\$272,512</u>
Liabilities				
Intergovernmental Payable	\$68,268	\$31,176	\$68,268	\$31,176
Undistributed Assets	251,689	900,875	911,228	241,336
<i>Total Liabilities</i>	<u>\$319,957</u>	<u>\$932,051</u>	<u>\$979,496</u>	<u>\$272,512</u>
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$597,284	\$597,284	\$0
Intergovernmental Receivable	47,090	43,624	47,090	43,624
<i>Total Assets</i>	<u>\$47,090</u>	<u>\$640,908</u>	<u>\$644,374</u>	<u>\$43,624</u>
Liabilities				
Intergovernmental Payable	<u>\$47,090</u>	<u>\$640,908</u>	<u>\$644,374</u>	<u>\$43,624</u>
Medina County Soil and Water Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$52,484	\$239,646	\$246,391	\$45,739
Liabilities				
Undistributed Assets	<u>\$52,484</u>	<u>\$239,646</u>	<u>\$246,391</u>	<u>\$45,739</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Beginning Balance 1/1/15	Additions	Deductions	Ending Balance 12/31/15
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,470,832	\$222,958,890	\$222,818,264	\$2,611,458
Intergovernmental Receivable	707,398	677,386	707,398	677,386
<i>Total Assets</i>	<u>\$3,178,230</u>	<u>\$223,636,276</u>	<u>\$223,525,662</u>	<u>\$3,288,844</u>
Liabilities				
Intergovernmental Payable	\$707,398	\$677,386	\$707,398	\$677,386
Undistributed Assets	2,470,832	222,958,890	222,818,264	2,611,458
<i>Total Liabilities</i>	<u>\$3,178,230</u>	<u>\$223,636,276</u>	<u>\$223,525,662</u>	<u>\$3,288,844</u>
 Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,307,848	\$566,815,673	\$564,785,372	\$22,338,149
Cash and Cash Equivalents in Segregated Accounts	3,882,966	64,358,463	62,269,613	5,971,816
Cash and Cash Equivalents with Fiscal Agents	287	0	287	0
Intergovernmental Receivable	5,215,476	3,514,150	5,215,476	3,514,150
Property Taxes Receivable	253,100,523	259,596,831	253,100,523	259,596,831
Special Assessments Receivable	7,430,324	6,974,035	7,430,324	6,974,035
<i>Total Assets</i>	<u>\$289,937,424</u>	<u>\$901,259,152</u>	<u>\$892,801,595</u>	<u>\$298,394,981</u>
Liabilities				
Intergovernmental Payable	\$5,215,476	\$8,280,934	\$9,982,260	\$3,514,150
Deposits Held and Due to Others	14,721	1,559,228	1,549,165	24,784
Payroll Withholdings	1,397,632	65,328,464	65,247,512	1,478,584
Undistributed Assets	283,309,595	826,090,526	816,022,658	293,377,463
<i>Total Liabilities</i>	<u>\$289,937,424</u>	<u>\$901,259,152</u>	<u>\$892,801,595</u>	<u>\$298,394,981</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$8,789,341	\$9,016,946	\$9,270,223	\$253,277
Sales Taxes	11,614,339	11,915,098	12,249,782	334,684
Property Transfer Taxes	2,183,052	2,239,583	2,302,491	62,908
Charges for Services	7,989,371	8,205,486	8,266,844	61,358
Licenses and Permits	10,683	10,960	11,268	308
Fines and Forfeitures	481,846	494,324	508,209	13,885
Intergovernmental	5,851,884	6,089,480	5,850,754	(238,726)
Interest	710,939	729,434	750,016	20,582
Rentals	4,177	4,286	4,406	120
Donations	527	554	356	(198)
Other	2,383,254	2,602,513	2,000,047	(602,466)
<i>Total Revenues</i>	40,019,413	41,308,664	41,214,396	(94,268)
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	500,104	500,104	500,104	0
Materials and Supplies	5,037	5,037	5,037	0
Contractual Services	730,233	1,653,479	1,649,045	4,434
Capital Outlay	6,400	6,400	6,400	0
Other	188,476	188,476	114,378	74,098
Total Commissioners Office	1,430,250	2,353,496	2,274,964	78,532
Printing Services				
Personal Services	51,612	51,612	51,547	65
Materials and Supplies	40,287	40,287	38,750	1,537
Contractual Services	3,642	3,642	3,346	296
Total Printing Services	95,541	95,541	93,643	1,898
Microfilming Services				
Materials and Supplies	15,876	15,876	11,160	4,716
Contractual Services	500	500	500	0
Capital Outlay	7,000	7,000	7,000	0
Other	500	500	500	0
Total Microfilming Services	23,876	23,876	19,160	4,716
Auditor - General				
Personal Services	486,804	486,804	486,804	0
Materials and Supplies	2,650	2,650	2,650	0
Contractual Services	32,901	32,901	31,442	1,459
Capital Outlay	1,250	1,250	1,250	0
Other	84,345	84,345	13,804	70,541
Total Auditor - General	\$607,950	\$607,950	\$535,950	\$72,000

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Auditor - Real				
Contractual Services	\$115,331	\$115,331	\$115,331	\$0
Other	8,925	8,925	8,845	80
Total Auditor - Real	124,256	124,256	124,176	80
Auditor - Sealer				
Personal Services	25,610	25,610	25,610	0
Materials and Supplies	400	400	400	0
Contractual Services	1,550	1,550	787	763
Total Auditor - Sealer	27,560	27,560	26,797	763
Property Transfer Tax				
Personal Services	340,522	340,522	329,821	10,701
Materials and Supplies	5,545	5,545	5,306	239
Contractual Services	108,626	108,626	97,530	11,096
Capital Outlay	133,350	133,350	130,000	3,350
Other	56,700	56,700	55,700	1,000
Total Property Transfer Tax	644,743	644,743	618,357	26,386
Treasurer				
Personal Services	258,414	258,414	258,408	6
Materials and Supplies	3,318	3,318	3,318	0
Contractual Services	80,340	80,340	80,340	0
Capital Outlay	10,168	10,168	10,168	0
Other	2,673	2,673	2,673	0
Total Treasurer	354,913	354,913	354,907	6
Prosecuting Attorney				
Personal Services	1,269,458	1,269,458	1,064,958	204,500
Materials and Supplies	4,040	4,040	4,000	40
Contractual Services	18,703	18,703	15,126	3,577
Other	62,568	62,568	62,424	144
Total Prosecuting Attorney	1,354,769	1,354,769	1,146,508	208,261
Budget Commission				
Materials and Supplies	\$650	\$650	\$650	\$0

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Bureau of Inspection (Audit Cost)				
Contractual Services	\$77,429	\$77,429	\$77,429	\$0
Planning Services				
Personal Services	150,639	150,639	150,639	0
Materials and Supplies	3,532	3,532	2,685	847
Contractual Services	6,359	6,359	4,759	1,600
Capital Outlay	1,262	1,262	1,059	203
Other	23,233	23,233	5,012	18,221
Total Planning Services	185,025	185,025	164,154	20,871
Data Processing Board				
Personal Services	11,877	11,877	11,877	0
Materials and Supplies	10,000	10,000	10,000	0
Contractual Services	9,846	9,846	9,700	146
Capital Outlay	3,354	3,354	2,501	853
Other	18,414	18,414	3,750	14,664
Total Data Processing Board	53,491	53,491	37,828	15,663
Board of Elections				
Personal Services	573,525	573,525	571,878	1,647
Materials and Supplies	37,068	37,068	35,861	1,207
Contractual Services	468,830	468,830	458,801	10,029
Capital Outlay	6,881	6,881	5,939	942
Other	2,025	2,025	2,025	0
Total Board of Elections	1,088,329	1,088,329	1,074,504	13,825
Building and Grounds				
Personal Services	519,582	519,582	519,349	233
Materials and Supplies	93,784	93,784	87,767	6,017
Contractual Services	1,282,553	1,282,553	1,279,539	3,014
Capital Outlay	6,710	6,710	2,800	3,910
Other	7,388	7,388	5,130	2,258
Total Building and Grounds	1,910,017	1,910,017	1,894,585	15,432
Garage Services				
Materials and Supplies	19,723	19,723	19,324	399
Contractual Services	588,429	588,429	461,790	126,639
Other	41,459	41,459	41,108	351
Total Garage Services	\$649,611	\$649,611	\$522,222	\$127,389

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder				
Personal Services	\$249,076	\$249,076	\$240,285	\$8,791
Materials and Supplies	12,036	12,036	10,030	2,006
Contractual Services	11,885	11,885	11,230	655
Capital Outlay	5,897	5,897	5,340	557
Other	3,237	3,237	2,820	417
Total Recorder	282,131	282,131	269,705	12,426
Total General Government - Legislative and Executive	8,910,541	9,833,787	9,235,539	598,248
General Government - Judicial				
Court of Appeals				
Contractual Services	15,000	15,000	14,746	254
Other	48,121	48,121	48,121	0
Total Court of Appeals	63,121	63,121	62,867	254
NOACA				
Other	58,767	58,767	58,633	134
Common Pleas Court				
Personal Services	1,270,771	1,270,771	1,265,837	4,934
Materials and Supplies	20,233	20,233	16,111	4,122
Contractual Services	804,514	804,514	732,017	72,497
Capital Outlay	22,525	22,525	12,676	9,849
Other	18,948	18,948	16,387	2,561
Total Common Pleas Court	2,136,991	2,136,991	2,043,028	93,963
Jury Commission				
Personal Services	335,700	335,700	297,709	37,991
Materials and Supplies	5,495	5,495	5,493	2
Contractual Services	14,450	14,450	13,380	1,070
Capital Outlay	3,765	3,765	3,471	294
Other	6,958	6,958	6,943	15
Total Jury Commission	\$366,368	\$366,368	\$326,996	\$39,372

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court				
Personal Services	\$794,202	\$794,202	\$760,452	\$33,750
Materials and Supplies	15,261	15,261	12,911	2,350
Contractual Services	234,456	246,056	220,651	25,405
Capital Outlay	5,698	5,698	5,461	237
Other	5,018	5,018	5,000	18
Total Juvenile Court	1,054,635	1,066,235	1,004,475	61,760
Probate Court				
Personal Services	452,315	452,315	421,630	30,685
Materials and Supplies	8,332	8,332	7,507	825
Contractual Services	61,284	61,284	52,683	8,601
Capital Outlay	4,210	4,210	3,770	440
Other	23,211	23,211	20,151	3,060
Total Probate Court	549,352	549,352	505,741	43,611
Clerk of Courts				
Personal Services	1,531,793	1,531,793	1,385,975	145,818
Materials and Supplies	68,541	68,541	55,828	12,713
Contractual Services	244,749	250,874	199,673	51,201
Capital Outlay	47,025	47,025	19,933	27,092
Other	42,832	42,832	22,319	20,513
Total Clerk of Courts	1,934,940	1,941,065	1,683,728	257,337
Wadsworth Municipal Court				
Personal Services	119,298	119,298	115,713	3,585
Contractual Services	61,300	61,300	59,182	2,118
Total Wadsworth Municipal Court	180,598	180,598	174,895	5,703
Medina Municipal Court				
Personal Services	207,579	207,579	196,362	11,217
Contractual Services	168,567	168,567	166,557	2,010
Total Medina Municipal Court	376,146	376,146	362,919	13,227
Total General Government - Judicial	6,720,918	6,738,643	6,223,282	515,361
Public Safety				
Adult Probation				
Personal Services	\$533,662	\$533,662	\$533,289	\$373

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Detention Home				
Personal Services	\$1,106,765	\$1,106,765	\$1,100,427	\$6,338
Materials and Supplies	29,382	29,382	29,258	124
Contractual Services	284,640	284,640	277,078	7,562
Capital Outlay	12,533	12,533	12,516	17
Other	31,675	31,675	30,814	861
Total Juvenile Detention Home	1,464,995	1,464,995	1,450,093	14,902
Coroner				
Personal Services	81,413	81,413	81,412	1
Materials and Supplies	195	195	194	1
Contractual Services	123,292	123,292	123,292	0
Other	3,452	3,452	3,452	0
Total Coroner	208,352	208,352	208,350	2
Sheriff				
Personal Services	8,161,132	8,168,132	7,977,883	190,249
Materials and Supplies	104,730	104,730	103,310	1,420
Contractual Services	1,728,057	1,730,553	1,636,906	93,647
Capital Outlay	93,506	93,506	71,271	22,235
Other	188,800	188,800	167,917	20,883
Total Sheriff	10,276,225	10,285,721	9,957,287	328,434
Building Regulations				
Personal Services	510,731	510,731	508,835	1,896
Materials and Supplies	3,064	3,064	2,900	164
Contractual Services	58,998	58,998	58,892	106
Capital Outlay	689	689	689	0
Other	1,906	1,906	1,870	36
Total Building Regulations	575,388	575,388	573,186	2,202
Total Public Safety	13,058,622	13,068,118	12,722,205	345,913
Public Works				
County Engineer Office				
Personal Services	380,620	380,620	380,620	0
Health				
Health Programs				
Materials and Supplies	4,658	4,658	3,568	1,090
Contractual Services	1,500	1,500	0	1,500
Total Health	\$6,158	\$6,158	\$3,568	\$2,590

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services				
County Home				
Personal Services	\$688,100	\$688,100	\$661,746	\$26,354
Materials and Supplies	61,508	61,508	61,508	0
Contractual Services	226,866	226,866	198,048	28,818
Capital Outlay	400	400	0	400
Other	38,341	38,341	11,931	26,410
Total County Home	1,015,215	1,015,215	933,233	81,982
Soldiers Relief				
Personal Services	346,000	346,000	284,726	61,274
Materials and Supplies	8,182	8,182	6,500	1,682
Contractual Services	988,831	988,831	598,826	390,005
Capital Outlay	9,612	9,612	7,720	1,892
Other	19,842	19,842	15,853	3,989
Total Soldiers Relief	1,372,467	1,372,467	913,625	458,842
Human Service Center				
Contractual Services	20,387	20,387	20,387	0
Child Welfare Board				
Contractual Services	451,500	451,500	450,850	650
Crippled Children				
Other	262,283	262,283	0	262,283
Job and Family Services				
Contractual Services	0	15,000	7,500	7,500
First Stop				
Personal Services	7,000	7,000	4,734	2,266
Materials and Supplies	248	248	10	238
Contractual Services	60,023	60,023	56,751	3,272
Other	0	3,886	3,886	0
Total First Stop	67,271	71,157	65,381	5,776
Total Human Services	3,189,123	3,208,009	2,390,976	817,033
Economic Development and Assistance				
Economic Development				
Contractual Services	30,000	30,000	30,000	0
Other	75,835	75,835	75,805	30
Total Economic Development and Assistance	105,835	105,835	105,805	30
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	5,180,755	5,180,755	5,060,588	120,167
PERS - County Share	3,033,294	3,033,294	2,916,051	117,243
Unemployment	33,768	33,768	26,847	6,921
Total Employee Fringe Benefits	\$8,247,817	\$8,247,817	\$8,003,486	\$244,331

(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, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Intergovernmental				
Historical Society				
Grants in Aid	\$3,000	\$3,000	\$3,000	\$0
Medina County Agriculture Society				
Contractual Service	279,611	279,611	278,862	749
Total Intergovernmental	<u>282,611</u>	<u>282,611</u>	<u>281,862</u>	<u>749</u>
<i>Total Expenditures</i>	<u>40,902,245</u>	<u>41,871,598</u>	<u>39,347,343</u>	<u>2,524,255</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(882,832)	(562,934)	1,867,053	2,429,987
Other Financing Uses				
Transfers Out	<u>(1,765,199)</u>	<u>(1,931,654)</u>	<u>(1,931,652)</u>	<u>2</u>
<i>Net Change in Fund Balance</i>	(2,648,031)	(2,494,588)	(64,599)	2,429,989
<i>Fund Balance Beginning of Year</i>	4,843,968	4,843,968	4,843,968	0
Prior Year Encumbrances Appropriated	<u>868,075</u>	<u>868,075</u>	<u>868,075</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,064,012</u></u>	<u><u>\$3,217,455</u></u>	<u><u>\$5,647,444</u></u>	<u><u>\$2,429,989</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$15,117,371	\$15,117,371	\$15,004,445	(\$112,926)
Sales Taxes	13,608	13,608	13,506	(102)
Charges for Services	7,959	7,959	7,900	(59)
Intergovernmental	7,786,920	7,786,920	7,728,752	(58,168)
Interest	378	378	375	(3)
Donations	12,765	12,765	12,670	(95)
Other	35,593	35,593	35,327	(266)
<i>Total Revenues</i>	22,974,594	22,974,594	22,802,975	(171,619)
Expenditures				
Current:				
Health				
Program for Developmental Disabilities				
Personal Services	11,162,947	11,162,947	10,433,650	729,297
Materials and Supplies	316,759	316,759	256,608	60,151
Contractual Services	3,602,772	3,788,665	3,427,394	361,271
Capital Outlay	4,048,837	4,048,837	3,918,566	130,271
Other	348,062	372,061	343,738	28,323
<i>Total Health</i>	19,479,377	19,689,269	18,379,956	1,309,313
Employee Fringe Benefits				
Program for Developmental Disabilities				
Fringe Benefits	3,269,110	3,269,110	3,150,808	118,302
PERS - County Share	1,376,828	1,376,828	1,280,187	96,641
<i>Total Employee Fringe Benefits</i>	4,645,938	4,645,938	4,430,995	214,943
<i>Total Expenditures</i>	24,125,315	24,335,207	22,810,951	1,524,256
<i>Net Change in Fund Balance</i>	(1,150,721)	(1,360,613)	(7,976)	1,352,637
<i>Fund Balance Beginning of Year</i>	18,125,157	18,125,157	18,125,157	0
Prior Year Encumbrances Appropriated	695,803	695,803	695,803	0
<i>Fund Balance End of Year</i>	\$17,670,239	\$17,460,347	\$18,812,984	\$1,352,637

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Budget</u>		
Revenues				
Sales Taxes	\$11,000,000	\$11,000,000	\$12,202,607	\$1,202,607
Expenditures				
Current:				
General Government - Legislative and Executive				
School Sales Tax				
Intergovernmental	<u>13,550,000</u>	<u>13,550,000</u>	<u>12,004,241</u>	<u>1,545,759</u>
<i>Net Change in Fund Balance</i>	(2,550,000)	(2,550,000)	198,366	2,748,366
<i>Fund Balance Beginning of Year</i>	<u>3,011,732</u>	<u>3,011,732</u>	<u>3,011,732</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$461,732</u></u>	<u><u>\$461,732</u></u>	<u><u>\$3,210,098</u></u>	<u><u>\$2,748,366</u></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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,217,391	\$5,217,391	\$5,553,562	\$336,171
Donations	11,668	11,668	12,420	752
Other	160,909	160,909	171,277	10,368
<i>Total Revenues</i>	<u>5,389,968</u>	<u>5,389,968</u>	<u>5,737,259</u>	<u>347,291</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,591,256	2,756,256	2,730,820	25,436
Materials and Supplies	99,481	99,481	88,996	10,485
Contractual Services	1,981,607	2,229,076	2,147,342	81,734
Capital Outlay	38,953	38,953	26,091	12,862
Other	47,942	47,942	41,493	6,449
Total Public Assistance	<u>4,759,239</u>	<u>5,171,708</u>	<u>5,034,742</u>	<u>136,966</u>
Social Services				
Contractual Services	1,544,132	1,626,601	1,618,507	8,094
Other	110,827	110,827	97,751	13,076
Total Social Services	<u>1,654,959</u>	<u>1,737,428</u>	<u>1,716,258</u>	<u>21,170</u>
Total Human Services	<u>6,414,198</u>	<u>6,909,136</u>	<u>6,751,000</u>	<u>158,136</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	756,537	756,537	742,425	14,112
PERS - County Share	473,600	473,600	468,393	5,207
Total Employee Fringe Benefits	<u>1,230,137</u>	<u>1,230,137</u>	<u>1,210,818</u>	<u>19,319</u>
<i>Total Expenditures</i>	<u>7,644,335</u>	<u>8,139,273</u>	<u>7,961,818</u>	<u>177,455</u>
<i>Excess of Revenues Under Expenditures</i>	(2,254,367)	(2,749,305)	(2,224,559)	524,746
Other Financing Sources				
Transfers In	1,372,343	1,372,343	1,372,343	0
<i>Net Change in Fund Balance</i>	(882,024)	(1,376,962)	(852,216)	524,746
<i>Fund Balance Beginning of Year</i>	1,982,817	1,982,817	1,982,817	0
Prior Year Encumbrances Appropriated	245,663	245,663	245,663	0
<i>Fund Balance End of Year</i>	<u>\$1,346,456</u>	<u>\$851,518</u>	<u>\$1,376,264</u>	<u>\$524,746</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$14,722,776	\$14,722,776	\$14,667,061	(\$55,715)
Tap In Fees	4,162,623	4,162,623	4,329,241	166,618
Intergovernmental	8,358	8,358	8,075	(283)
Other	17,557	17,557	751	(16,806)
OWDA Loans Issued	189	500,189	230,587	(269,602)
OPWC Loan Issued	369,000	369,000	369,000	0
<i>Total Revenues</i>	19,280,503	19,780,503	19,604,715	(175,788)
Expenses				
Personal Services	7,545,000	7,545,000	6,995,100	549,900
Materials and Supplies	1,576,550	1,576,550	1,407,544	169,006
Contractual Services	4,451,677	4,451,677	3,729,831	721,846
Capital Outlay	1,559,361	2,059,361	1,115,125	944,236
Other	1,384,469	2,184,469	752,579	1,431,890
Debt Service:				
Principal	5,359,924	5,359,924	5,325,539	34,385
Interest and Fiscal Charges	1,578,189	1,578,189	1,519,415	58,774
<i>Total Expenses</i>	23,455,170	24,755,170	20,845,133	3,910,037
<i>Net Change in Fund Equity</i>	(4,174,667)	(4,974,667)	(1,240,418)	3,734,249
<i>Fund Equity Beginning of Year</i>	11,343,459	11,343,459	11,343,459	0
Prior Year Encumbrances Appropriated	2,550,709	2,550,709	2,550,709	0
<i>Fund Equity End of Year</i>	\$9,719,501	\$8,919,501	\$12,653,750	\$3,734,249

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,082,084	\$8,082,084	\$9,027,576	\$945,492
Tap In Fees	1,594,080	1,594,080	861,711	(732,369)
Intergovernmental	526,413	526,413	632,956	106,543
Other	158,993	158,993	175,096	16,103
OWDA Loan Issued	177,935	3,177,935	2,107,468	(1,070,467)
<i>Total Revenues</i>	10,539,505	13,539,505	12,804,807	(734,698)
Expenses				
Personal Services	913,500	913,500	876,250	37,250
Materials and Supplies	711,734	711,734	711,734	0
Contractual Services	3,296,813	3,496,813	3,364,548	132,265
Capital Outlay	138,965	3,138,965	2,065,771	1,073,194
Other	795,419	895,419	315,489	579,930
Debt Service:				
Principal Retirement	5,194,872	5,194,872	5,147,980	46,892
Interest and Fiscal Charges	2,475,332	2,475,332	2,416,225	59,107
<i>Total Expenses</i>	13,526,635	16,826,635	14,897,997	1,928,638
<i>Net Change in Fund Equity</i>	(2,987,130)	(3,287,130)	(2,093,190)	1,193,940
<i>Fund Deficit Beginning of Year</i>	(3,245,600)	(3,245,600)	(3,245,600)	0
Prior Year Encumbrances Appropriated	2,693,304	2,693,304	2,693,304	0
<i>Fund Deficit End of Year</i>	(\$3,539,426)	(\$3,839,426)	(\$2,645,486)	\$1,193,940

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$6,030,135	\$6,030,135	\$6,804,557	\$774,422
Intergovernmental	2,449	2,449	2,763	314
Proceeds from Sale of Capital Assets	551,118	551,118	551,118	0
Other	6,323	6,323	77,913	71,590
<i>Total Revenues</i>	<u>6,590,025</u>	<u>6,590,025</u>	<u>7,436,351</u>	<u>846,326</u>
Expenses				
Personal Services	369,625	369,625	349,513	20,112
Materials and Supplies	39,453	39,453	34,017	5,436
Contractual Services	6,220,275	6,220,275	5,628,815	591,460
Capital Outlay	501,958	501,958	9,518	492,440
Other	215,938	633,938	257,906	376,032
Debt Service:				
Principal Retirement	161,157	161,157	78,749	82,408
Interest and Fiscal Charges	78,289	78,289	46,131	32,158
<i>Total Expenses</i>	<u>7,586,695</u>	<u>8,004,695</u>	<u>6,404,649</u>	<u>1,600,046</u>
<i>Net Change in Fund Equity</i>	<u>(996,670)</u>	<u>(1,414,670)</u>	<u>1,031,702</u>	<u>2,446,372</u>
<i>Fund Equity Beginning of Year</i>	1,772,132	1,772,132	1,772,132	0
Prior Year Encumbrances Appropriated	234,831	234,831	234,831	0
<i>Fund Equity End of Year</i>	<u>\$1,010,293</u>	<u>\$592,293</u>	<u>\$3,038,665</u>	<u>\$2,446,372</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ADAMH Board Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,499,439	\$3,352,052	\$1,852,613
Rentals	86,474	193,316	106,842
Other	4,678	10,457	5,779
<i>Total Revenues</i>	<u>1,590,591</u>	<u>3,555,825</u>	<u>1,965,234</u>
Expenditures			
Current:			
Health			
ADAMH Board			
Personal Services	423,445	422,626	819
Materials and Supplies	15,938	10,796	5,142
Contractual Services	3,855,488	3,465,373	390,115
Capital Outlay	66,351	11,362	54,989
Other	34,188	33,418	770
Total Health	<u>4,395,410</u>	<u>3,943,575</u>	<u>451,835</u>
Employee Fringe Benefits			
ADAMH Board			
Fringe Benefits	77,406	73,665	3,741
PERS - County Share	57,602	53,744	3,858
Total Employee Fringe Benefits	<u>135,008</u>	<u>127,409</u>	<u>7,599</u>
<i>Total Expenditures</i>	<u>4,530,418</u>	<u>4,070,984</u>	<u>459,434</u>
<i>Excess of Revenues Under Expenditures</i>	(2,939,827)	(515,159)	2,424,668
Other Financing Sources			
Transfers In	<u>192,289</u>	<u>192,289</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,747,538)	(322,870)	2,424,668
<i>Fund Balance Beginning of Year</i>	5,087,927	5,087,927	0
Prior Year Encumbrances Appropriated	<u>466,976</u>	<u>466,976</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,807,365</u></u>	<u><u>\$5,232,033</u></u>	<u><u>\$2,424,668</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Auto and Gas Tax Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$240,717	\$249,257	\$8,540
Fines and Forfeitures	31,945	33,078	1,133
Intergovernmental	7,521,932	7,788,801	266,869
Interest	37,659	38,995	1,336
Other	187,747	194,161	6,414
<i>Total Revenues</i>	<u>8,020,000</u>	<u>8,304,292</u>	<u>284,292</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	761,500	582,259	179,241
Materials and Supplies	52,513	19,890	32,623
Contractual Services	83,114	31,205	51,909
Capital Outlay	2,292	500	1,792
Other	7,260	2,360	4,900
Total Engineer - Administration	<u>906,679</u>	<u>636,214</u>	<u>270,465</u>
Engineer - Road			
Personal Services	1,790,000	1,447,782	342,218
Materials and Supplies	1,972,466	1,493,539	478,927
Contractual Services	1,217,493	671,159	546,334
Capital Outlay	3,483,461	2,967,170	516,291
Other	75,913	30,507	45,406
Total Engineer - Road	<u>8,539,333</u>	<u>6,610,157</u>	<u>1,929,176</u>
Engineer - Bridges and Culverts			
Personal Services	553,500	414,497	139,003
Materials and Supplies	293,815	156,296	137,519
Contractual Services	251,992	119,828	132,164
Capital Outlay	524,215	352,196	172,019
Other	5,000	1,250	3,750
Total Engineer - Bridges and Culverts	<u>1,628,522</u>	<u>1,044,067</u>	<u>584,455</u>
Total Public Works	<u>\$11,074,534</u>	<u>\$8,290,438</u>	<u>\$2,784,096</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$182,000	\$116,002	\$65,998
PERS - County Share	127,000	78,031	48,969
Total Engineer - Administration	309,000	194,033	114,967
Engineer - Road			
Fringe Benefits	516,730	429,359	87,371
PERS - County Share	260,000	196,042	63,958
Unemployment	6,000	42	5,958
Total Engineer - Road	782,730	625,443	157,287
Engineer - Bridges and Culverts			
Fringe Benefits	16,620	8,815	7,805
PERS - County Share	77,500	57,699	19,801
Total Engineer - Bridges and Culverts	94,120	66,514	27,606
Total Employee Fringe Benefits	1,185,850	885,990	299,860
Debt Service:			
Principal Retirement	15,686	15,686	0
<i>Total Expenditures</i>	12,276,070	9,192,114	3,083,956
<i>Net Change in Fund Balance</i>	(4,256,070)	(887,822)	3,368,248
<i>Fund Balance Beginning of Year</i>	3,910,292	3,910,292	0
Prior Year Encumbrances Appropriated	756,071	756,071	0
<i>Fund Balance End of Year</i>	\$410,293	\$3,778,541	\$3,368,248

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$639,162	\$679,753	\$40,591
Intergovernmental	2,068,671	2,200,048	131,377
Other	46,945	49,927	2,982
<i>Total Revenues</i>	<u>2,754,778</u>	<u>2,929,728</u>	<u>174,950</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,279,540	1,279,393	147
Materials and Supplies	28,620	27,405	1,215
Contractual Services	893,300	892,509	791
Capital Outlay	192	192	0
Other	41,831	40,939	892
Total General Government - Judicial	<u>2,243,483</u>	<u>2,240,438</u>	<u>3,045</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	280,936	280,828	108
PERS - County Share	179,172	179,117	55
Total Employee Fringe Benefits	<u>460,108</u>	<u>459,945</u>	<u>163</u>
<i>Total Expenditures</i>	<u>2,703,591</u>	<u>2,700,383</u>	<u>3,208</u>
<i>Net Change in Fund Balance</i>	51,187	229,345	178,158
<i>Fund Deficit Beginning of Year</i>	(59,352)	(59,352)	0
Prior Year Encumbrances Appropriated	<u>8,351</u>	<u>8,351</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$186</u></u>	<u><u>\$178,344</u></u>	<u><u>\$178,158</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,058,992	\$1,029,665	(\$29,327)
Expenditures			
Current:			
Human Services			
Children's Services Board			
Materials and Supplies	6,715	6,715	0
Contractual Services	1,304,508	1,121,097	183,411
Other	74,367	56,138	18,229
<i>Total Expenditures</i>	<u>1,385,590</u>	<u>1,183,950</u>	<u>201,640</u>
<i>Net Change in Fund Balance</i>	(326,598)	(154,285)	172,313
<i>Fund Balance Beginning of Year</i>	299,645	299,645	0
Prior Year Encumbrances Appropriated	<u>52,592</u>	<u>52,592</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,639</u></u>	<u><u>\$197,952</u></u>	<u><u>\$172,313</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$165,848	\$39,525	(\$126,323)
Other	23,078	5,500	(17,578)
<i>Total Revenues</i>	<u>188,926</u>	<u>45,025</u>	<u>(143,901)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	8,955	8,927	28
Contractual Services	178,426	170,830	7,596
Other	10,715	5,000	5,715
Total Economic Development and Assistance	<u>198,096</u>	<u>184,757</u>	<u>13,339</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	1,024	1,023	1
PERS - County Share	420	416	4
Total Employee Fringe Benefits	<u>1,444</u>	<u>1,439</u>	<u>5</u>
<i>Total Expenditures</i>	<u>199,540</u>	<u>186,196</u>	<u>13,344</u>
<i>Net Change in Fund Balance</i>	(10,614)	(141,171)	(130,557)
<i>Fund Balance Beginning of Year</i>	20,033	20,033	0
Prior Year Encumbrances Appropriated	<u>581</u>	<u>581</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$10,000</u></u>	<u><u>(\$120,557)</u></u>	<u><u>(\$130,557)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Housing Improvement Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$220,000	\$194	(\$219,806)
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Personal Services	2,800	1,427	1,373
Contractual Services	37,973	207	37,766
Capital Outlay	150,500	0	150,500
Other	26,446	414	26,032
Total Economic Development and Assistance	217,719	2,048	215,671
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	62	11	51
PERS - County Share	392	200	192
Total Employee Fringe Benefits	454	211	243
<i>Total Expenditures</i>	218,173	2,259	215,914
<i>Net Change in Fund Balance</i>	1,827	(2,065)	(3,892)
<i>Fund Balance Beginning of Year</i>	18,176	18,176	0
<i>Fund Balance End of Year</i>	\$20,003	\$16,111	(\$3,892)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$82,101	\$10,732	(\$71,369)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Personal Services	2,500	1,347	1,153
Materials and Supplies	62	19	43
Contractual Services	41,249	10,050	31,199
Total Public Safety	43,811	11,416	32,395
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	55	28	27
PERS - County Share	453	244	209
Total Employee Fringe Benefits	508	272	236
<i>Total Expenditures</i>	44,319	11,688	32,631
<i>Excess of Revenues Over (Under) Expenditures</i>	37,782	(956)	(38,738)
Other Financing Sources			
Transfers In	1,005	1,005	0
<i>Net Change in Fund Balance</i>	38,787	49	(38,738)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$38,787	\$49	(\$38,738)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,641,977	\$1,233,075	(\$1,408,902)
Other	6,921	3,230	(3,691)
<i>Total Revenues</i>	<u>2,648,898</u>	<u>1,236,305</u>	<u>(1,412,593)</u>
Expenditures			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	891,701	314,165	577,536
Materials and Supplies	75,380	12,649	62,731
Contractual Services	1,154,162	427,102	727,060
Capital Outlay	143,127	43,128	99,999
Other	340,905	189,672	151,233
Total Public Safety	<u>2,605,275</u>	<u>986,716</u>	<u>1,618,559</u>
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	174,677	66,465	108,212
PERS - County Share	107,460	28,141	79,319
Total Employee Fringe Benefits	<u>282,137</u>	<u>94,606</u>	<u>187,531</u>
<i>Total Expenditures</i>	<u>2,887,412</u>	<u>1,081,322</u>	<u>1,806,090</u>
<i>Net Change in Fund Balance</i>	(238,514)	154,983	393,497
<i>Fund Balance Beginning of Year</i>	165,067	165,067	0
Prior Year Encumbrances Appropriated	<u>73,448</u>	<u>73,448</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$393,498</u>	<u>\$393,497</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$250,700	\$246,162	(\$4,538)
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	65,000	31,811	33,189
Contractual Services	1,185	0	1,185
Capital Outlay	150,436	16,748	133,688
Other	78,000	71,288	6,712
Total General Government - Legislative and Executive	294,621	119,847	174,774
General Government - Judicial			
Clerk of Courts			
Capital Outlay	34,627	26,500	8,127
Other	155,850	144,678	11,172
Total Clerk of Courts	190,477	171,178	19,299
Juvenile Court			
Capital Outlay	9,000	5,000	4,000
Other	15,051	15,000	51
Total Juvenile Court	24,051	20,000	4,051
Probate Court			
Capital Outlay	16,000	10,000	6,000
Other	20,612	20,001	611
Total Probate Court	36,612	30,001	6,611
Total General Government - Judicial	251,140	221,179	29,961
Employee Fringe Benefits			
Recorder's Computer			
Fringe Benefits	10,400	6,459	3,941
PERS - County Share	9,100	4,454	4,646
Total Employee Fringe Benefits	19,500	10,913	8,587
<i>Total Expenditures</i>	565,261	351,939	213,322
<i>Net Change in Fund Balance</i>	(314,561)	(105,777)	208,784
<i>Fund Balance Beginning of Year</i>	345,951	345,951	0
Prior Year Encumbrances Appropriated	44,762	44,762	0
<i>Fund Balance End of Year</i>	\$76,152	\$284,936	\$208,784

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$789,337	\$776,961	(\$12,376)
Intergovernmental	112,579	110,814	(1,765)
Donations	23,084	22,722	(362)
<i>Total Revenues</i>	<u>925,000</u>	<u>910,497</u>	<u>(14,503)</u>
Expenditures			
Current:			
Human Services			
County Home			
Personal Services	38,000	9,027	28,973
Contractual Services	923,019	682,437	240,582
Capital Outlay	124,394	112,878	11,516
Other	35,303	29,175	6,128
Total Human Services	<u>1,120,716</u>	<u>833,517</u>	<u>287,199</u>
Employee Fringe Benefits			
County History Project			
Fringe Benefits	13,930	4,007	9,923
PERS - County Share	5,320	1,235	4,085
Total Employee Fringe Benefits	<u>19,250</u>	<u>5,242</u>	<u>14,008</u>
<i>Total Expenditures</i>	<u>1,139,966</u>	<u>838,759</u>	<u>301,207</u>
<i>Net Change in Fund Balance</i>	(214,966)	71,738	286,704
<i>Fund Balance Beginning of Year</i>	694,913	694,913	0
Prior Year Encumbrances Appropriated	<u>10,218</u>	<u>10,218</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$490,165</u></u>	<u><u>\$776,869</u></u>	<u><u>\$286,704</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courthouse Security Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$854,833	\$696,722	(\$158,111)
Intergovernmental	43,659	35,584	(8,075)
Other	81,346	66,300	(15,046)
<i>Total Revenues</i>	<u>979,838</u>	<u>798,606</u>	<u>(181,232)</u>
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	402,145	335,181	66,964
Materials and Supplies	30,752	13,372	17,380
Contractual Services	306,748	171,254	135,494
Capital Outlay	89,706	55,426	34,280
Other	218,316	130,298	88,018
Total Public Safety	<u>1,047,667</u>	<u>705,531</u>	<u>342,136</u>
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	73,328	54,031	19,297
PERS - County Share	51,582	36,325	15,257
Total Employee Fringe Benefits	<u>124,910</u>	<u>90,356</u>	<u>34,554</u>
<i>Total Expenditures</i>	<u>1,172,577</u>	<u>795,887</u>	<u>376,690</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(192,739)	2,719	195,458
Other Financing Sources			
Transfers In	106,937	106,937	0
<i>Net Change in Fund Balance</i>	(85,802)	109,656	195,458
<i>Fund Balance Beginning of Year</i>	698,904	698,904	0
<i>Prior Year Encumbrances Appropriated</i>	34,592	34,592	0
<i>Fund Balance End of Year</i>	<u>\$647,694</u>	<u>\$843,152</u>	<u>\$195,458</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Demolition Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$67,504	\$33,679	(\$33,825)
Expenditures			
Current:			
Public Works			
Demolition Program			
Contractual Services	49,966	49,966	0
<i>Net Change in Fund Balance</i>	17,538	(16,287)	(33,825)
<i>Fund Deficit Beginning of Year</i>	(17,113)	(17,113)	0
Prior Year Encumbrances Appropriated	33,400	33,400	0
<i>Fund Balance End of Year</i>	\$33,825	\$0	(\$33,825)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$500,000	\$469,159	(\$30,841)
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	4,873,728	221,200	4,652,528
<i>Net Change in Fund Balance</i>	(4,373,728)	247,959	4,621,687
<i>Fund Balance Beginning of Year</i>	6,050,669	6,050,669	0
Prior Year Encumbrances Appropriated	13,744	13,744	0
<i>Fund Balance End of Year</i>	<u>\$1,690,685</u>	<u>\$6,312,372</u>	<u>\$4,621,687</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$377,024	\$262,234	(\$114,790)
Fines and Forfeitures	28,582	19,880	(8,702)
Donations	32,178	22,381	(9,797)
Other	4,866	3,384	(1,482)
<i>Total Revenues</i>	<u>442,650</u>	<u>307,879</u>	<u>(134,771)</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	202,632	189,772	12,860
Materials and Supplies	26,615	25,774	841
Contractual Services	116,226	65,882	50,344
Capital Outlay	9,006	6,100	2,906
Other	11,838	5,992	5,846
Total Health	<u>366,317</u>	<u>293,520</u>	<u>72,797</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	57,468	56,417	1,051
PERS - County Share	28,770	22,967	5,803
Total Employee Fringe Benefits	<u>86,238</u>	<u>79,384</u>	<u>6,854</u>
<i>Total Expenditures</i>	<u>452,555</u>	<u>372,904</u>	<u>79,651</u>
<i>Excess of Revenues Under Expenditures</i>	(9,905)	(65,025)	(55,120)
Other Financing Uses			
Transfers Out	<u>(36,750)</u>	<u>0</u>	<u>36,750</u>
<i>Net Change in Fund Balance</i>	(46,655)	(65,025)	(18,370)
<i>Fund Balance Beginning of Year</i>	366,809	366,809	0
Prior Year Encumbrances Appropriated	<u>11,660</u>	<u>11,660</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$331,814</u></u>	<u><u>\$313,444</u></u>	<u><u>(\$18,370)</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$414,729	\$373,652	(\$41,077)
Other	27,271	24,570	(2,701)
<i>Total Revenues</i>	<u>442,000</u>	<u>398,222</u>	<u>(43,778)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	187,975	149,995	37,980
Materials and Supplies	6,696	2,330	4,366
Contractual Services	37,502	19,826	17,676
Capital Outlay	9,700	3,566	6,134
Other	5,720	2,390	3,330
Total General Government - Legislative and Executive	<u>247,593</u>	<u>178,107</u>	<u>69,486</u>
General Government - Judicial			
DRETAC Prosecutor			
Personal Services	160,000	108,662	51,338
Materials and Supplies	8,949	6,989	1,960
Contractual Services	18,419	14,918	3,501
Capital Outlay	21,625	15,000	6,625
Other	70,173	64,434	5,739
Total General Government - Judicial	<u>279,166</u>	<u>210,003</u>	<u>69,163</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	51,130	33,088	18,042
PERS - County Share	25,772	20,999	4,773
Total DRETAC Treasurer	<u>76,902</u>	<u>54,087</u>	<u>22,815</u>
DRETAC Prosecutor			
Fringe Benefits	30,520	27,848	2,672
PERS - County Share	22,400	15,213	7,187
Total DRETAC Prosecutor	<u>52,920</u>	<u>43,061</u>	<u>9,859</u>
Total Employee Fringe Benefits	<u>129,822</u>	<u>97,148</u>	<u>32,674</u>
<i>Total Expenditures</i>	<u>656,581</u>	<u>485,258</u>	<u>171,323</u>
<i>Net Change in Fund Balance</i>	(214,581)	(87,036)	127,545
<i>Fund Balance Beginning of Year</i>	348,366	348,366	0
Prior Year Encumbrances Appropriated	27,136	27,136	0
<i>Fund Balance End of Year</i>	<u>\$160,921</u>	<u>\$288,466</u>	<u>\$127,545</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,528,729	\$1,359,663	(\$169,066)
Intergovernmental	435,251	387,116	(48,135)
Donations	646	575	(71)
Other	60,970	54,227	(6,743)
<i>Total Revenues</i>	<u>2,025,596</u>	<u>1,801,581</u>	<u>(224,015)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	390,067	231,441	158,626
Materials and Supplies	1,410	763	647
Contractual Services	30,321	6,628	23,693
Capital Outlay	2,000	0	2,000
Other	13,625	10,985	2,640
Intergovernmental	1,580,000	1,544,840	35,160
<i>Total Public Safety</i>	<u>2,017,423</u>	<u>1,794,657</u>	<u>222,766</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	61,469	52,341	9,128
PERS - County Share	26,463	25,853	610
<i>Total Employee Fringe Benefits</i>	<u>87,932</u>	<u>78,194</u>	<u>9,738</u>
<i>Total Expenditures</i>	<u>2,105,355</u>	<u>1,872,851</u>	<u>232,504</u>
<i>Net Change in Fund Balance</i>	(79,759)	(71,270)	8,489
<i>Fund Balance Beginning of Year</i>	1,062,249	1,062,249	0
Prior Year Encumbrances Appropriated	902	902	0
<i>Fund Balance End of Year</i>	<u>\$983,392</u>	<u>\$991,881</u>	<u>\$8,489</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$30,000	\$23,617	(\$6,383)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	95,917	15,000	80,917
<i>Net Change in Fund Balance</i>	(65,917)	8,617	74,534
<i>Fund Balance Beginning of Year</i>	90,102	90,102	0
Prior Year Encumbrances Appropriated	3,813	3,813	0
<i>Fund Balance End of Year</i>	\$27,998	\$102,532	\$74,534

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Detention Center Donations Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$576	\$100	(\$476)
Donations	6,410	1,113	(5,297)
<i>Total Revenues</i>	6,986	1,213	(5,773)
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Other	5,215	3,750	1,465
<i>Net Change in Fund Balance</i>	1,771	(2,537)	(4,308)
<i>Fund Balance Beginning of Year</i>	3,130	3,130	0
Prior Year Encumbrances Appropriated	486	486	0
<i>Fund Balance End of Year</i>	\$5,387	\$1,079	(\$4,308)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$58,852	\$36,416	(\$22,436)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	72,671	63,820	8,851
<i>Net Change in Fund Balance</i>	(13,819)	(27,404)	(13,585)
<i>Fund Deficit Beginning of Year</i>	(10,797)	(10,797)	0
Prior Year Encumbrances Appropriated	27,671	27,671	0
<i>Fund Balance (Deficit) End of Year</i>	\$3,055	(\$10,530)	(\$13,585)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$514,311	\$332,551	(\$181,760)
Donations	24,881	16,088	(8,793)
Other	62,561	41,206	(21,355)
<i>Total Revenues</i>	<u>601,753</u>	<u>389,845</u>	<u>(211,908)</u>
Expenditures			
Current:			
Human Services			
Aging Disability Resource Center			
Personal Services	124,120	108,854	15,266
Contractual Services	7,692	4,760	2,932
Capital Outlay	2,577	2,500	77
Total Aging Disability Resource Center	<u>134,389</u>	<u>116,114</u>	<u>18,275</u>
Title III-B			
Personal Services	62,925	62,447	478
Materials and Supplies	6,482	5,963	519
Contractual Services	95,406	87,194	8,212
Total Title III-B	<u>164,813</u>	<u>155,604</u>	<u>9,209</u>
Title III-C			
Personal Services	147,262	139,230	8,032
Contractual Services	25,746	25,742	4
Other	13,788	13,667	121
Total Title III-C	<u>186,796</u>	<u>178,639</u>	<u>8,157</u>
Donations			
Personal Services	3,000	1,872	1,128
Contractual Services	16,828	12,514	4,314
Other	49,597	39,570	10,027
Total Donations	<u>69,425</u>	<u>53,956</u>	<u>15,469</u>
Activities			
Personal Services	31,065	28,455	2,610
Home Delivered Meals			
Contractual Services	49,980	30,192	19,788
Home Energy Assistance Program			
Personal Services	\$6,450	\$3,687	\$2,763

(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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Medicare Improvements for Patients			
Personal Services	\$3,512	\$3,512	\$0
Seniors Trust Fund			
Capital Outlay	19,004	2,500	16,504
Other	35,354	0	35,354
Total Seniors Trust Fund	54,358	2,500	51,858
Supplemental Nutrition Assistance			
Other	9,180	9,180	0
Total Human Services	709,968	581,839	128,129
Employee Fringe Benefits			
Aging Disability Resource Center			
Fringe Benefits	31,545	26,015	5,530
PERS - County Share	17,376	15,239	2,137
Total Aging Disability Resource Center	48,921	41,254	7,667
Title III-B			
Fringe Benefits	23,920	23,710	210
Title III-C			
Fringe Benefits	35,161	32,930	2,231
PERS - County Share	423	376	47
Total Title III-C	35,584	33,306	2,278
Donations			
Fringe Benefits	645	233	412
PERS - County Share	420	262	158
Total Donations	\$1,065	\$495	\$570

(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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Activities			
Fringe Benefits	\$738	\$636	\$102
PERS - County Share	4,349	3,984	365
Total Activities	5,087	4,620	467
Home Energy Assistance Program			
Fringe Benefits	144	83	61
PERS - County Share	905	516	389
Total Home Energy Assistance Program	1,049	599	450
Medicare Improvements for Patients			
Fringe Benefits	77	77	0
PERS - County Share	492	492	0
Total Medicare Improvements for Patients	569	569	0
Total Employee Fringe Benefits	116,195	104,553	11,642
<i>Total Expenditures</i>	826,163	686,392	139,771
<i>Excess of Revenues Under Expenditures</i>	(224,410)	(296,547)	(72,137)
Other Financing Sources			
Transfers In	257,372	257,372	0
<i>Net Change in Fund Balance</i>	32,962	(39,175)	(72,137)
<i>Fund Balance Beginning of Year</i>	16,875	16,875	0
Prior Year Encumbrances Appropriated	18,769	18,769	0
<i>Fund Balance (Deficit) End of Year</i>	\$68,606	(\$3,531)	(\$72,137)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$278,730	\$127,487	(\$151,243)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	77,848	71,093	6,755
Materials and Supplies	7,051	0	7,051
Contractual Services	124,505	39,025	85,480
Capital Outlay	9,544	0	9,544
Other	5,150	5,150	0
Total Public Safety	224,098	115,268	108,830
Employee Fringe Benefits			
Sheriff			
Fringe Benefits	12,980	7,323	5,657
PERS - County Share	10,899	9,953	946
Total Employee Fringe Benefits	23,879	17,276	6,603
<i>Total Expenditures</i>	247,977	132,544	115,433
<i>Net Change in Fund Balance</i>	30,753	(5,057)	(35,810)
<i>Fund Deficit Beginning of Year</i>	(53,319)	(53,319)	0
Prior Year Encumbrances Appropriated	22,566	22,566	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$35,810)	(\$35,810)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Sales Tax	\$5,790	\$535	(\$5,255)
Other	144,210	13,324	(130,886)
<i>Total Revenues</i>	150,000	13,859	(136,141)
Expenditures			
Current:			
Economic Development and Assistance			
Port Authority			
Other	82,525	29,993	52,532
<i>Net Change in Fund Balance</i>	67,475	(16,134)	(83,609)
<i>Fund Balance Beginning of Year</i>	77,684	77,684	0
Prior Year Encumbrances Appropriated	4,241	4,241	0
<i>Fund Balance End of Year</i>	\$149,400	\$65,791	(\$83,609)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,248,000	\$2,579,403	\$1,331,403
Other	6,500	13,434	6,934
<i>Total Revenues</i>	<u>1,254,500</u>	<u>2,592,837</u>	<u>1,338,337</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	595,190	266,265	328,925
Materials and Supplies	65,258	53,434	11,824
Contractual Services	333,034	205,001	128,033
Capital Outlay	45,786	40,600	5,186
Other	39,478	25,813	13,665
Total General Government - Legislative and Executive	<u>1,078,746</u>	<u>591,113</u>	<u>487,633</u>
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	218,627	54,347	164,280
PERS - County Share	103,000	37,901	65,099
Total Employee Fringe Benefits	<u>321,627</u>	<u>92,248</u>	<u>229,379</u>
<i>Total Expenditures</i>	<u>1,400,373</u>	<u>683,361</u>	<u>717,012</u>
<i>Net Change in Fund Balance</i>	(145,873)	1,909,476	2,055,349
<i>Fund Balance Beginning of Year</i>	1,729,111	1,729,111	0
Prior Year Encumbrances Appropriated	<u>75,294</u>	<u>75,294</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,658,532</u></u>	<u><u>\$3,713,881</u></u>	<u><u>\$2,055,349</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Program Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$21,415	\$34,718	\$13,303
Interest	585	948	363
<i>Total Revenues</i>	<u>22,000</u>	<u>35,666</u>	<u>13,666</u>
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Contractual Services	1,200	0	1,200
Other	125,832	1,464	124,368
<i>Total Expenditures</i>	<u>127,032</u>	<u>1,464</u>	<u>125,568</u>
<i>Net Change in Fund Balance</i>	(105,032)	34,202	139,234
<i>Fund Balance Beginning of Year</i>	120,578	120,578	0
Prior Year Encumbrances Appropriated	<u>1,465</u>	<u>1,465</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,011</u></u>	<u><u>\$156,245</u></u>	<u><u>\$139,234</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Safe Communities Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$158,819	\$44,356	(\$114,463)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	116,157	41,083	75,074
Contractual Services	4,867	2,238	2,629
Total Public Safety	121,024	43,321	77,703
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	10,460	3,198	7,262
PERS - County Share	13,922	4,826	9,096
Total Employee Fringe Benefits	24,382	8,024	16,358
<i>Total Expenditures</i>	145,406	51,345	94,061
<i>Net Change in Fund Balance</i>	13,413	(6,989)	(20,402)
<i>Fund Deficit Beginning of Year</i>	(3,413)	(3,413)	0
<i>Fund Balance (Deficit) End of Year</i>	\$10,000	(\$10,402)	(\$20,402)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$39,203	\$23,628	(\$15,575)
Intergovernmental	1,328,615	800,773	(527,842)
<i>Total Revenues</i>	<u>1,367,818</u>	<u>824,401</u>	<u>(543,417)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	511,256	231,361	279,895
Contractual Services	745,840	413,908	331,932
Capital Outlay	124,296	16,771	107,525
Other	84,253	48,645	35,608
Total Human Services	<u>1,465,645</u>	<u>710,685</u>	<u>754,960</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	188,142	69,201	118,941
PERS - County Share	54,218	18,883	35,335
Unemployment	5,000	0	5,000
Total Employee Fringe Benefits	<u>247,360</u>	<u>88,084</u>	<u>159,276</u>
<i>Total Expenditures</i>	<u>1,713,005</u>	<u>798,769</u>	<u>914,236</u>
<i>Net Change in Fund Balance</i>	(345,187)	25,632	370,819
<i>Fund Balance Beginning of Year</i>	515,338	515,338	0
Prior Year Encumbrances Appropriated	<u>56,041</u>	<u>56,041</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$226,192</u>	<u>\$597,011</u>	<u>\$370,819</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$220,603	\$238,507	\$17,904
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Other	280,321	216,258	64,063
<i>Net Change in Fund Balance</i>	(59,718)	22,249	81,967
<i>Fund Balance Beginning of Year</i>	44,446	44,446	0
Prior Year Encumbrances Appropriated	15,690	15,690	0
<i>Fund Balance End of Year</i>	\$418	\$82,385	\$81,967

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$339,901	\$341,606	\$1,705
Other	86,973	0	(86,973)
<i>Total Revenues</i>	<u>426,874</u>	<u>341,606</u>	<u>(85,268)</u>
Expenditures			
Current:			
Human Services			
Title VI - D			
Personal Services	257,367	227,042	30,325
Materials and Supplies	5,212	4,329	883
Contractual Services	47,646	39,584	8,062
Capital Outlay	5,000	5,000	0
Other	2,950	2,393	557
Total Human Services	318,175	278,348	39,827
Employee Fringe Benefits			
Title VI - D			
Fringe Benefits	80,610	69,763	10,847
<i>Total Expenditures</i>	<u>398,785</u>	<u>348,111</u>	<u>50,674</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	28,089	(6,505)	(34,594)
Other Financing Sources			
Transfers In	1,706	1,706	0
<i>Net Change in Fund Balance</i>	29,795	(4,799)	(34,594)
<i>Fund Deficit Beginning of Year</i>	(35,951)	(35,951)	0
Prior Year Encumbrances Appropriated	6,156	6,156	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$34,594)</u>	<u>(\$34,594)</u>

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$948,255	\$739,625	(\$208,630)
Intergovernmental	1,157,262	957,324	(199,938)
Other	469,778	366,419	(103,359)
<i>Total Revenues</i>	<u>2,575,295</u>	<u>2,063,368</u>	<u>(511,927)</u>
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	974,002	961,398	12,604
Materials and Supplies	5,153	3,721	1,432
Contractual Services	1,018,289	887,319	130,970
Capital Outlay	38,600	16,312	22,288
Other	26,692	24,844	1,848
Total Human Services	<u>2,062,736</u>	<u>1,893,594</u>	<u>169,142</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	127,889	120,504	7,385
PERS - County Share	137,035	134,222	2,813
Total Employee Fringe Benefits	<u>264,924</u>	<u>254,726</u>	<u>10,198</u>
<i>Total Expenditures</i>	<u>2,327,660</u>	<u>2,148,320</u>	<u>179,340</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	247,635	(84,952)	(332,587)
Other Financing Uses			
Transfers Out	(190,908)	0	190,908
<i>Net Change in Fund Balance</i>	56,727	(84,952)	(141,679)
<i>Fund Balance Beginning of Year</i>	36,408	36,408	0
Prior Year Encumbrances Appropriated	27,325	27,325	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$120,460</u>	<u>(\$21,219)</u>	<u>(\$141,679)</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$100,000	\$0	(\$100,000)
Expenditures			
Current:			
Human Services			
Transportation Improvement			
Other	408,632	25,000	383,632
<i>Net Change in Fund Balance</i>	(308,632)	(25,000)	283,632
<i>Fund Balance Beginning of Year</i>	407,084	407,084	0
<i>Prior Year Encumbrances Appropriated</i>	774	774	0
<i>Fund Balance End of Year</i>	<u>\$99,226</u>	<u>\$382,858</u>	<u>\$283,632</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Assistance Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$142,904	\$50,143	(\$92,761)
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	97,382	40,584	56,798
Materials and Supplies	3,452	2,613	839
Contractual Services	8,252	2,515	5,737
Capital Outlay	600	600	0
Other	52	42	10
Total Human Services	109,738	46,354	63,384
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	17,279	11,734	5,545
PERS - County Share	10,093	2,142	7,951
Total Employee Fringe Benefits	27,372	13,876	13,496
<i>Total Expenditures</i>	137,110	60,230	76,880
<i>Net Change in Fund Balance</i>	5,794	(10,087)	(15,881)
<i>Fund Deficit Beginning of Year</i>	(8,638)	(8,638)	0
Prior Year Encumbrances Appropriated	2,944	2,944	0
<i>Fund Balance (Deficit) End of Year</i>	\$100	(\$15,781)	(\$15,881)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$44,170	\$22,900	(\$21,270)
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	59,137	30,242	28,895
<i>Net Change in Fund Balance</i>	(14,967)	(7,342)	7,625
<i>Fund Balance Beginning of Year</i>	36,662	36,662	0
Prior Year Encumbrances Appropriated	10,901	10,901	0
<i>Fund Balance End of Year</i>	\$32,596	\$40,221	\$7,625

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$107,459	\$46,547	(\$60,912)
Intergovernmental	2,218,802	961,101	(1,257,701)
Other	646,441	280,014	(366,427)
<i>Total Revenues</i>	<u>2,972,702</u>	<u>1,287,662</u>	<u>(1,685,040)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Workforce Development			
Personal Services	187,469	105,929	81,540
Materials and Supplies	1,450	1,315	135
Contractual Services	1,999,528	1,187,984	811,544
Other	40,160	18,420	21,740
Total General Government - Legislative and Executive	<u>2,228,607</u>	<u>1,313,648</u>	<u>914,959</u>
Employee Fringe Benefits			
Workforce Development			
Fringe Benefits	55,145	31,916	23,229
PERS - County Share	22,120	12,559	9,561
Total Employee Fringe Benefits	<u>77,265</u>	<u>44,475</u>	<u>32,790</u>
<i>Total Expenditures</i>	<u>2,305,872</u>	<u>1,358,123</u>	<u>947,749</u>
<i>Net Change in Fund Balance</i>	666,830	(70,461)	(737,291)
<i>Fund Balance Beginning of Year</i>	19,955	19,955	0
Prior Year Encumbrances Appropriated	<u>259</u>	<u>259</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$687,044</u>	<u>(\$50,247)</u>	<u>(\$737,291)</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,047,858	\$826,165	(\$221,693)
Intergovernmental	166,891	131,582	(35,309)
Other	35,580	28,052	(7,528)
<i>Total Revenues</i>	<u>1,250,329</u>	<u>985,799</u>	<u>(264,530)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Other	2,500	0	2,500
Debt Service:			
Principal Retirement	550,005	550,000	5
Interest and Fiscal Charges	253,475	253,473	2
Bond Issuance Costs	0	247,383	(247,383)
<i>Total Debt Service</i>	<u>803,480</u>	<u>1,050,856</u>	<u>(247,376)</u>
<i>Total Expenditures</i>	<u>805,980</u>	<u>1,050,856</u>	<u>(244,876)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	444,349	(65,057)	(509,406)
Other Financing Sources			
Premium on Bonds	0	247,383	247,383
<i>Net Change in Fund Balance</i>	444,349	182,326	(262,023)
<i>Fund Balance Beginning of Year</i>	<u>73,087</u>	<u>73,087</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$517,436</u>	<u>\$255,413</u>	<u>(\$262,023)</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$154,906	\$79,153	(\$75,753)
Expenditures			
Debt Service:			
Principal Retirement	103,881	103,879	2
Interest and Fiscal Charges	57,822	57,814	8
<i>Total Expenditures</i>	161,703	161,693	10
<i>Net Change in Fund Balance</i>	(6,797)	(82,540)	(75,743)
<i>Fund Deficit Beginning of Year</i>	(58,551)	(58,551)	0
Prior Year Encumbrances Appropriated	65,359	65,359	0
<i>Fund Balance (Deficit) End of Year</i>	\$11	(\$75,732)	(\$75,743)

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay			
Achievement Center Construction			
Contractual Services	187,156	151,065	36,091
<i>Net Change in Fund Balance</i>	(187,156)	(151,065)	36,091
<i>Fund Balance Beginning of Year</i>	468,471	468,471	0
Prior Year Encumbrances Appropriated	66,276	66,276	0
<i>Fund Balance End of Year</i>	<u>\$347,591</u>	<u>\$383,682</u>	<u>\$36,091</u>

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$360,831	\$103,749	(\$257,082)
Interest	484,956	409	(484,547)
<i>Total Revenues</i>	<u>845,787</u>	<u>104,158</u>	<u>(741,629)</u>
Expenditures			
Capital Outlay			
County Capital Improvements			
Contractual Services	194,588	102,690	91,898
Capital Outlay	5,400,000	5,378,077	21,923
<i>Total Expenditures</i>	<u>5,594,588</u>	<u>5,480,767</u>	<u>113,821</u>
<i>Excess of Revenues Under Expenditures</i>	(4,748,801)	(5,376,609)	(627,808)
Other Financing Sources			
General Obligation Bonds Issued	5,400,000	5,400,000	0
<i>Net Change in Fund Balance</i>	651,199	23,391	(627,808)
<i>Fund Deficit Beginning of Year</i>	(223,284)	(223,284)	0
Prior Year Encumbrances Appropriated	37,431	37,431	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$465,346</u>	<u>(\$162,462)</u>	<u>(\$627,808)</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,000,000	\$360,284	(\$2,639,716)
Expenditures			
Capital Outlay	3,000,000	360,284	2,639,716
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway ODOT Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,000,000	\$2,666,153	\$1,666,153
Expenditures			
Capital Outlay	1,000,000	2,666,153	(1,666,153)
<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 Healthcare Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$11,008,156	\$11,454,413	\$446,257
Other	491,844	511,783	19,939
<i>Total Revenues</i>	<u>11,500,000</u>	<u>11,966,196</u>	<u>466,196</u>
Expenses			
Self-Insurance:			
Personal Services	117,524	108,524	9,000
Contractual Services	2,000,000	1,934,908	65,092
Claims	9,000,000	8,859,147	140,853
Other	216,633	215,410	1,223
Total Self-Insurance	<u>11,334,157</u>	<u>11,117,989</u>	<u>216,168</u>
Employee Fringe Benefits:			
Fringe Benefits	11,184	10,980	204
PERS - County Share	9,778	8,444	1,334
Total Employee Fringe Benefits	<u>20,962</u>	<u>19,424</u>	<u>1,538</u>
<i>Total Expenses</i>	<u>11,355,119</u>	<u>11,137,413</u>	<u>217,706</u>
<i>Net Change in Fund Equity</i>	144,881	828,783	683,902
<i>Fund Deficit Beginning of Year</i>	(67,924)	(67,924)	0
Prior Year Encumbrances Appropriated	<u>1,222</u>	<u>1,222</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$78,179</u></u>	<u><u>\$762,081</u></u>	<u><u>\$683,902</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$400,000	\$408,491	\$8,491
Expenses			
Workers' Compensation:			
Personal Services	86,000	83,737	2,263
Materials and Supplies	10,792	1,903	8,889
Contractual Services	112,705	83,521	29,184
Claims	250,000	140,290	109,710
Other	167,069	141,350	25,719
Total Workers' Compensation	626,566	450,801	175,765
Employee Fringe Benefits:			
Fringe Benefits	28,120	22,186	5,934
PERS - County Share	8,400	7,484	916
Total Employee Fringe Benefits	36,520	29,670	6,850
<i>Total Expenses</i>	663,086	480,471	182,615
<i>Net Change in Fund Equity</i>	(263,086)	(71,980)	191,106
<i>Fund Equity Beginning of Year</i>	861,635	861,635	0
Prior Year Encumbrances Appropriated	17,416	17,416	0
<i>Fund Equity End of Year</i>	\$615,965	\$807,071	\$191,106

STATISTICAL SECTION

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Statistical Section

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

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

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

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

	2015 (1)	2014	2013	2012
Governmental Activities:				
Net Investment in Capital Assets	\$49,326,620	\$51,937,761	\$52,344,708	\$51,616,330
Restricted:				
Capital Projects	0	0	90,565	87,588
Debt Service	3,603,402	3,815,126	3,697,889	3,656,020
Developmentally Disabled Education	20,372,092	18,450,174	17,205,442	14,041,395
County Schools Permanent Improvements	1,971,136	1,879,008	1,697,954	1,581,960
Public Assistance	934,741	1,462,348	1,599,905	1,468,574
ADAMH Operations	5,509,155	5,326,872	5,041,596	4,692,177
Road and Bridge Repairs	7,251,198	7,015,444	7,429,257	6,795,554
Children Support Enforcement	0	0	0	69,549
County Home Operations	843,932	764,597	936,795	1,049,643
Courthouse Security	958,268	792,117	672,029	722,452
Ditch Maintenance	6,370,268	6,088,884	5,700,452	5,318,459
Drug Enforcement	1,022,056	963,301	1,103,516	1,395,717
Real Estate Assessments	3,779,714	1,775,067	4,988,365	3,575,349
Shelter Care and Youth Services	620,247	551,317	556,257	421,435
Other Purposes	3,163,270	2,708,077	2,467,212	3,038,371
Unclaimed Monies	62,147	83,095	62,326	60,919
Unrestricted	(28,955,694)	(29,403,927)	7,545,676	4,439,452
<i>Total Governmental Activities Net Position</i>	<u>76,832,552</u>	<u>74,209,261</u>	<u>113,139,944</u>	<u>104,030,944</u>
Business Type-Activities:				
Net Investment in Capital Assets	181,276,648	176,421,690	174,456,514	173,421,462
Unrestricted	22,704,490	18,524,735	15,170,203	12,745,247
<i>Total Business-Type Activities Net Position</i>	<u>203,981,138</u>	<u>194,946,425</u>	<u>189,626,717</u>	<u>186,166,709</u>
Primary Government:				
Net Investment in Capital Assets	230,603,268	228,359,451	226,801,222	225,037,792
Restricted	56,461,626	51,675,427	53,249,560	47,975,162
Unrestricted	(6,251,204)	(10,879,192)	22,715,879	17,184,699
<i>Total Primary Government Net Position</i>	<u>\$280,813,690</u>	<u>\$269,155,686</u>	<u>\$302,766,661</u>	<u>\$290,197,653</u>

(1) The County reported the impact of GASB Statement No. 68 beginning in 2014.

2011	2010	2009	2008	2007	2006
\$50,525,639	\$53,195,136	\$51,030,953	\$52,625,533	\$51,385,294	\$49,734,992
395,602	455,208	551,462	621,699	1,028,721	907,493
3,218,227	2,885,821	2,991,891	225,801	3,773,761	4,322,132
14,096,279	13,941,015	14,583,294	15,720,854	16,446,472	16,168,582
1,451,362	1,582,717	1,445,796	1,439,886	N/A	N/A
1,164,619	1,192,563	2,927,725	137,788	614,454	N/A
4,105,626	3,981,125	3,975,937	3,310,238	3,624,453	9,501,013
6,320,565	5,776,947	6,350,019	6,489,142	6,191,717	4,980,637
240,812	559,839	1,151,561	933,617	419,666	N/A
930,043	640,390	331,154	209,194	214,122	N/A
739,863	0	23,482	0	8,602	N/A
4,941,924	4,523,770	4,074,508	3,520,673	3,104,589	2,668,555
1,311,228	1,321,513	1,497,784	1,291,385	920,569	N/A
2,334,038	2,321,485	833,125	4,393,295	2,961,716	2,064,799
485,482	404,831	551,135	976,090	1,269,686	1,272,717
2,776,226	2,110,392	2,578,159	2,496,268	3,710,374	2,828,193
52,703	75,486	127,881	127,881	N/A	N/A
4,716,262	5,769,881	4,183,113	7,429,947	9,350,317	9,281,536
99,806,500	100,738,119	99,208,979	101,949,291	105,024,513	103,730,649
169,889,909	169,463,159	170,502,818	169,265,391	166,041,754	164,806,466
12,824,257	13,552,616	15,373,713	16,960,024	19,981,567	16,656,941
182,714,166	183,015,775	185,876,531	186,225,415	186,023,321	181,463,407
220,415,548	222,658,295	221,533,771	221,890,924	217,427,048	214,541,458
44,564,599	41,773,102	43,994,913	41,893,811	44,288,902	44,714,121
17,540,519	19,322,497	19,556,826	24,389,971	29,331,884	25,938,477
\$282,520,666	\$283,753,894	\$285,085,510	\$288,174,706	\$291,047,834	\$285,194,056

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

	2015 (1)	2014	2013	2012
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$5,179,381	\$4,865,065	\$4,743,548	\$4,923,825
Judicial	2,216,188	2,689,680	2,551,986	2,327,476
Public Safety	4,226,902	4,168,766	4,472,812	3,968,673
Public Works	679,355	1,017,213	1,857,910	3,184,827
Health	484,109	536,051	562,545	565,435
Human Services	1,741,001	1,764,018	1,867,553	1,978,327
Economic Developmental and Assistance - Primary Government	40,108	191,730	25,632	79,245
Economic Developmental and Assistance - External Government	69,401	77,314	90,386	68,851
Subtotal - Charges for Services	<u>14,636,445</u>	<u>15,309,837</u>	<u>16,172,372</u>	<u>17,096,659</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	1,241,089	930,338	930,937	1,572,200
Judicial	2,040,429	1,896,460	1,925,589	1,876,175
Public Safety	2,773,337	2,240,682	1,799,149	1,817,315
Public Works	7,892,218	8,115,232	7,719,936	7,662,866
Health	10,982,043	11,824,967	11,019,737	10,621,977
Human Services	9,388,654	9,392,717	8,665,887	8,665,279
Economic Developmental and Assistance - Primary Government	170,512	373,129	403,129	914,809
Subtotal - Operating Grants and Contributions	<u>34,488,282</u>	<u>34,773,525</u>	<u>32,464,364</u>	<u>33,130,621</u>
Capital Grants and Contributions:				
Public Works	3,329,407	2,503,095	2,387,143	1,900,214
<i>Total Governmental Activities Program Revenues</i>	<u>52,454,134</u>	<u>52,586,457</u>	<u>51,023,879</u>	<u>52,127,494</u>
Business-Type Activities:				
Charges for Services:				
Sewer	14,856,464	14,472,042	14,276,440	13,766,883
Water	9,199,490	7,617,602	7,723,358	8,251,923
Solid Waste	6,716,244	8,460,604	8,231,460	7,903,489
Subtotal - Charges for Services	<u>30,772,198</u>	<u>30,550,248</u>	<u>30,231,258</u>	<u>29,922,295</u>
Operating Grants and Contributions:				
Sewer	0	0	0	158,211
Solid Waste	0	0	0	49,042
Subtotal - Operating Grants and Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>207,253</u>
Capital Grants and Contributions				
Sewer	6,316,994	5,717,169	4,850,267	4,838,531
Water	5,126,242	1,355,270	1,530,428	3,334,964
Solid Waste	2,763	0	0	0
Subtotal - Capital Grants and Contributions	<u>11,445,999</u>	<u>7,072,439</u>	<u>6,380,695</u>	<u>8,173,495</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>42,218,197</u>	<u>37,622,687</u>	<u>36,611,953</u>	<u>38,303,043</u>
<i>Total Primary Government Program Revenues</i>	<u>\$94,672,331</u>	<u>\$90,209,144</u>	<u>\$87,635,832</u>	<u>\$90,430,537</u>

2011	2010	2009	2008	2007	2006
\$3,320,397	\$4,784,202	\$3,188,215	\$4,885,054	\$4,696,651	\$2,996,173
2,789,859	2,709,125	2,271,967	1,994,314	2,321,722	2,283,378
4,595,704	4,182,945	3,408,551	3,335,441	3,945,645	4,041,588
2,248,258	1,233,953	3,772,958	3,464,748	939,929	886,694
829,571	1,024,622	1,440,497	2,389,715	1,489,972	1,959,869
2,761,998	2,522,813	2,094,573	3,056,609	3,603,266	2,658,618
35,809	29,205	33,222	36,630	20,853	21,071
80,763	91,473	142,429	275,806	185,411	0
16,662,359	16,578,338	16,352,412	19,438,317	17,203,449	14,847,391
1,182,362	1,821,937	2,243,402	1,350,554	1,164,470	1,465,037
1,678,434	1,503,418	2,695,718	1,888,887	2,095,326	2,046,837
1,928,915	1,949,671	2,142,172	1,609,344	2,323,690	1,494,228
7,638,516	7,702,432	7,405,575	7,301,182	8,372,094	7,785,233
12,077,770	11,908,126	11,456,043	9,631,758	9,074,866	12,508,154
7,511,369	7,523,361	17,418,423	13,033,931	15,625,990	11,480,802
751,275	1,384,455	524,872	417,636	478,582	475,600
32,768,641	33,793,400	43,886,205	35,233,292	39,135,018	37,255,891
2,360,628	1,774,421	1,136,502	858,418	1,469,782	1,490,934
51,791,628	52,146,159	61,375,119	55,530,027	57,808,249	53,594,216
10,563,824	12,571,839	12,210,065	11,588,643	11,913,628	11,378,553
7,283,208	7,852,672	5,657,196	5,904,231	6,973,550	5,448,364
8,988,171	7,103,600	7,007,581	6,991,307	7,121,668	7,301,357
26,835,203	27,528,111	24,874,842	24,484,181	26,008,846	24,128,274
0	0	0	0	0	0
40,735	0	50,000	0	0	25,892
40,735	0	50,000	0	0	25,892
5,960,251	4,791,201	4,773,715	4,993,197	5,489,513	6,288,915
916,923	930,911	3,008,675	2,371,022	4,529,012	3,527,517
0	0	0	0	0	0
6,877,174	5,722,112	7,782,390	7,364,219	10,018,525	9,816,432
33,753,112	33,250,223	32,707,232	31,848,400	36,027,371	33,970,598
\$85,544,740	\$85,396,382	\$94,082,351	\$87,378,427	\$93,835,620	\$87,564,814

(continued)

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

	2015	2014	2013	2012
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$27,065,557	\$29,280,582	\$22,721,979	\$23,878,766
Judicial	10,828,349	11,226,697	10,504,510	10,238,925
Public Safety	21,611,978	20,403,238	19,935,172	19,035,208
Public Works	11,334,359	11,281,321	9,318,106	9,428,251
Health	25,217,869	26,153,247	23,500,070	23,903,568
Human Services	16,893,025	16,208,862	14,853,813	14,070,191
Economic Developmental and Assistance - Primary Government	337,287	480,672	562,966	848,556
Economic Developmental and Assistance - External Government	281,862	282,105	297,347	238,511
Interest and Fiscal Charges	291,290	193,361	221,278	242,479
<i>Total Governmental Activities Expenses</i>	<u>113,861,576</u>	<u>115,510,085</u>	<u>101,915,241</u>	<u>101,884,455</u>
Business-Type Activities:				
Sewer	18,139,032	18,303,839	17,704,136	18,655,862
Water	9,351,461	8,533,493	8,537,490	8,899,469
Solid Waste	6,173,325	8,288,319	7,155,181	7,369,582
<i>Total Business-Type Activities Expenses</i>	<u>33,663,818</u>	<u>35,125,651</u>	<u>33,396,807</u>	<u>34,924,913</u>
<i>Total Primary Government Expenses</i>	<u>147,525,394</u>	<u>150,635,736</u>	<u>135,312,048</u>	<u>136,809,368</u>
Net (Expense)/Revenue				
Governmental Activities	(61,407,442)	(62,923,628)	(50,891,362)	(49,756,961)
Business-Type Activities	8,554,379	2,497,036	3,215,146	3,378,130
<i>Total Primary Government Net Expense</i>	<u>(52,853,063)</u>	<u>(60,426,592)</u>	<u>(47,676,216)</u>	<u>(46,378,831)</u>
General Revenues, Transfers and Gain on Sale of Capital Assets				
Governmental Activities:				
Taxes:				
Property Taxes Levied For:				
General Purposes	9,226,725	9,262,556	9,427,691	9,535,503
Debt Service	824,578	675,639	623,450	623,422
Achievement Center	14,936,096	14,989,768	15,036,104	12,428,697
County Home	773,456	767,968	770,424	760,346
DRETAC	373,652	423,613	404,672	461,458
Drug Enforcement	1,353,528	1,343,997	1,340,668	1,338,971
Sales Taxes Levied for:				
General Purposes	12,485,531	11,689,193	10,886,301	10,489,333
Achievement Center	13,506	13,474	12,544	11,634
School Sales Tax	12,437,723	11,669,906	10,868,663	10,478,018
Port Authority	535	1,922	0	0
Property Transfer Taxes	2,302,491	1,876,448	1,935,556	1,614,330
Grants and Entitlements not Restricted to				
Specific Programs	5,287,419	4,582,953	5,752,786	3,246,309
Unrestricted Contributions	0	100	0	0
Interest	796,269	524,188	249,996	379,767
Miscellaneous	3,219,224	2,882,150	2,691,507	2,613,617
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>64,030,733</u>	<u>60,703,875</u>	<u>60,000,362</u>	<u>53,981,405</u>
Business-Type Activities				
Interest	0	0	0	0
Gain on Sale of Capital Assets	226,574	0	0	0
Miscellaneous	253,760	315,523	244,862	74,413
Transfers	0	0	0	0
<i>Total Business-Type Activities</i>	<u>480,334</u>	<u>315,523</u>	<u>244,862</u>	<u>74,413</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>64,511,067</u>	<u>61,019,398</u>	<u>60,245,224</u>	<u>54,055,818</u>
Change in Net Position				
Governmental Activities	2,623,291	(2,219,753)	9,109,000	4,224,444
Business-Type Activities	9,034,713	2,812,559	3,460,008	3,452,543
<i>Total Primary Government Change in Net Position</i>	<u>\$11,658,004</u>	<u>\$592,806</u>	<u>\$12,569,008</u>	<u>\$7,676,987</u>

(1) Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

2011	2010	2009	2008	2007	2006
\$21,536,869	\$22,289,964	\$26,863,243	\$14,182,373	\$14,877,629	\$15,158,112
10,701,479	10,578,428	10,976,773	8,581,800	9,916,760	9,403,003
20,013,796	19,949,574	20,766,755	21,997,104	22,269,795	19,695,138
12,790,269	9,294,399	10,820,372	12,611,517	9,411,419	10,630,639
25,052,824	25,195,670	26,717,333	26,373,938	25,604,433	23,384,900
13,641,518	15,988,908	21,207,981	23,418,045	23,986,084	20,429,586
998,437	1,432,185	753,025	584,872	635,351	592,911
319,065	347,660	681,637	534,219	844,663	418,685
272,329	306,928	438,320	483,529	592,024	711,189
105,326,586	105,383,716	119,225,439	108,767,397	108,138,158	100,424,163
18,270,399	20,828,421	18,539,772	17,969,039	18,133,740	16,919,163
8,563,091	9,020,627	9,665,929	8,603,404	8,050,540	8,393,574
7,418,894	7,138,700	7,366,862	7,129,812	7,359,091	7,408,960
34,252,384	36,987,748	35,572,563	33,702,255	33,543,371	32,721,697
139,578,970	142,371,464	154,798,002	142,469,652	141,681,529	133,145,860
(53,534,958)	(53,237,557)	(57,850,320)	(53,237,370)	(50,329,909)	(46,829,947)
(499,272)	(3,737,525)	(2,865,331)	(1,853,855)	2,484,000	1,248,901
(54,034,230)	(56,975,082)	(60,715,651)	(55,091,225)	(47,845,909)	(45,581,046)
9,651,336	10,793,206	9,761,212	10,172,530	10,786,094	10,928,172
552,478	671,082	1,441,748	996,553	1,103,531	1,364,338
11,505,321	11,304,090	11,495,383	10,612,384	11,186,442	11,098,447
798,861	816,177	761,689	806,357	741,164	731,813
431,495	461,973	509,224	0	0	0
1,363,322	1,446,450	1,377,487	1,397,438	1,420,319	1,253,273
9,941,056	9,318,695	9,090,247	9,652,973	9,952,476	9,557,722
11,839	11,367	9,173	0	0	0
9,919,086	9,358,492	8,967,815	0	0	0
0	0	0	0	0	0
1,416,345	1,413,932	1,339,442	1,580,720	823,231	926,947
4,578,932	5,369,766	6,570,155	7,018,100	4,363,731	5,318,593
0	0	0	0	0	0
741,064	1,402,345	1,149,958	3,113,294	5,395,844	3,912,399
1,738,311	2,399,122	2,636,475	4,811,799	5,850,941	3,655,843
(46,107)	0	0	0	0	0
52,603,339	54,766,697	55,110,008	50,162,148	51,623,773	48,747,547
0	375,000	1,303,888	582,842	1,524,946	814,903
0	0	0	0	0	0
151,556	501,769	1,212,559	1,473,107	550,968	1,459,680
46,107	0	0	0	0	0
197,663	876,769	2,516,447	2,055,949	2,075,914	2,274,583
52,801,002	55,643,466	57,626,455	52,218,097	53,699,687	51,022,130
(931,619)	1,529,140	(2,740,312)	(3,075,222)	1,293,864	1,917,600
(301,609)	(2,860,756)	(348,884)	202,094	4,559,914	3,523,484
(\$1,233,228)	(\$1,331,616)	(\$3,089,196)	(\$2,873,128)	\$5,853,778	\$5,441,084

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

	2015	2014	2013	2012
General Fund				
Nonspendable	\$147,014	\$190,444	\$132,599	\$137,065
Restricted	138,738	130,198	129,411	113,066
Assigned	0	329,517	450,385	325,330
Unassigned	7,777,693	6,913,621	7,544,859	6,762,811
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
Total General Fund	<u>8,063,445</u>	<u>7,563,780</u>	<u>8,257,254</u>	<u>7,338,272</u>
All Other Governmental Funds				
Nonspendable	633,127	468,279	379,828	506,133
Restricted	51,246,104	46,054,425	47,684,254	42,018,554
Assigned	419,591	534,747	300,501	372,907
Unassigned (Deficit)	(740,047)	(762,214)	(969,147)	(1,309,345)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue funds	N/A	N/A	N/A	N/A
Debt Service funds (Deficit)	N/A	N/A	N/A	N/A
Capital Projects funds	N/A	N/A	N/A	N/A
Total All Other Governmental Funds	<u>51,558,775</u>	<u>46,295,237</u>	<u>47,395,436</u>	<u>41,588,249</u>
Total Governmental Funds	<u>\$59,622,220</u>	<u>\$53,859,017</u>	<u>\$55,652,690</u>	<u>\$48,926,521</u>

Note: During 2011, the County implemented GASB 54.

2011	2010	2009	2008	2007	2006
\$145,231	\$82,411	N/A	N/A	N/A	N/A
88,730	82,954	N/A	N/A	N/A	N/A
91,494	90,020	N/A	N/A	N/A	N/A
7,055,080	7,941,659	N/A	N/A	N/A	N/A
N/A	N/A	\$676,904	\$326,735	\$654,748	\$1,044,077
N/A	N/A	6,498,724	8,796,328	12,172,698	12,891,533
7,380,535	8,197,044	7,175,628	9,123,063	12,827,446	13,935,610
560,439	584,258	N/A	N/A	N/A	N/A
38,590,013	34,563,506	N/A	N/A	N/A	N/A
395,602	139,908	N/A	N/A	N/A	N/A
(2,577,324)	941,126	N/A	N/A	N/A	N/A
N/A	N/A	1,534,811	1,954,618	1,786,384	2,307,721
N/A	N/A	32,653,687	36,307,156	34,679,323	30,389,724
N/A	N/A	(141,744)	146,988	515,801	815,977
N/A	N/A	367,907	346,621	892,736	634,208
36,968,730	36,228,798	34,414,661	38,755,383	37,874,244	34,147,630
\$44,349,265	\$44,425,842	\$41,590,289	\$47,878,446	\$50,701,690	\$48,083,240

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

	2015	2014	2013	2012
Revenues				
Property Taxes	\$27,610,091	\$28,003,392	\$27,864,014	\$24,621,869
Sales Taxes	24,937,295	23,374,495	21,767,508	20,978,985
Property Transfer Taxes	2,302,491	1,876,448	1,935,556	1,614,330
Charges for Services	14,218,260	14,504,196	14,881,065	15,352,936
Licenses and Permits	11,904	8,950	6,516	6,057
Fines and Forfeitures	529,441	600,058	531,661	487,268
Intergovernmental	42,552,561	40,683,547	39,920,060	39,613,270
Special Assessments	548,312	724,542	973,069	940,211
Interest	796,269	524,188	249,996	379,767
Rentals	197,722	175,793	174,220	203,876
Donations	326,832	234,764	210,949	203,953
Other	3,219,224	2,882,150	2,691,507	2,613,617
<i>Total Revenues</i>	<u>117,250,402</u>	<u>113,592,523</u>	<u>111,206,121</u>	<u>107,016,139</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	25,670,117	28,461,033	22,131,746	22,545,523
Judicial	10,909,164	11,205,734	10,802,232	10,488,542
Public Safety	20,991,977	20,219,878	19,838,481	18,606,683
Public Works	8,714,137	9,861,052	7,990,560	8,455,132
Health	24,508,549	25,740,292	23,288,658	23,387,209
Human Services	16,170,902	15,615,537	14,843,524	13,679,537
Economic Development and Assistance	337,287	480,672	562,966	845,603
Capital Outlay	8,391,180	2,687,712	3,567,340	3,518,525
Intergovernmental	281,862	282,105	297,347	238,511
Debt service:				
Principal Retirement	630,686	728,915	927,942	1,975,759
Interest and Fiscal Charges	281,338	199,018	229,156	305,101
Bond Issuance Costs	247,383	0	0	0
<i>Total Expenditures</i>	<u>117,134,582</u>	<u>115,481,948</u>	<u>104,479,952</u>	<u>104,046,125</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>115,820</u>	<u>(1,889,425)</u>	<u>6,726,169</u>	<u>2,970,014</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	14,862	0	37,411
Loans Issued	0	80,890	0	0
General Obligation Notes Issued	0	0	0	0
General Obligation Bonds Issued	5,400,000	0	0	1,499,918
Premium on General Obligation Bonds Issued	247,383	0	0	53,352
Refunding Bonds Issued	0	0	0	460,000
Premium on Refunding Bonds	0	0	0	9,181
Repayment to Refunded Bond Escrow Agent	0	0	0	(452,620)
Transfers In	1,931,652	2,338,008	2,058,579	1,802,626
Transfers Out	(1,931,652)	(2,338,008)	(2,058,579)	(1,802,626)
<i>Total Other Financing Sources (Uses)</i>	<u>5,647,383</u>	<u>95,752</u>	<u>0</u>	<u>1,607,242</u>
<i>Net Change in Fund Balances</i>	<u>\$5,763,203</u>	<u>(\$1,793,673)</u>	<u>\$6,726,169</u>	<u>\$4,577,256</u>
Debt Service as a Percentage of Noncapital Expenditures	0.8%	0.8%	1.1%	2.3%

2011	2010	2009	2008	2007	2006
\$24,837,399	\$25,420,131	\$24,756,336	\$24,238,657	\$25,215,487	\$25,316,392
19,871,981	18,688,554	18,067,235	11,092,859	9,952,476	9,557,722
1,416,345	1,413,932	1,339,442	1,580,720	823,231	926,947
14,121,707	14,745,023	11,871,489	15,624,183	15,406,823	13,369,036
904	14,587	44,803	7,886	5,965	19,018
724,864	703,778	730,045	778,235	821,902	673,409
39,570,798	44,395,876	46,991,976	42,385,418	47,301,110	45,362,701
1,113,220	755,882	739,515	3,308,693	877,193	974,326
741,064	1,402,345	1,149,958	3,113,294	5,395,844	3,912,399
200,283	258,837	263,204	344,988	377,782	358,907
267,741	179,073	199,653	218,528	192,697	250,063
1,720,700	2,380,448	2,636,475	4,811,799	5,850,941	3,655,843
104,587,006	110,358,466	108,790,131	107,505,260	112,221,451	104,376,763
21,631,013	21,834,199	25,793,579	13,800,498	15,110,565	14,629,399
10,241,170	10,402,260	10,407,761	8,758,616	9,820,561	9,356,069
19,823,252	20,055,425	19,862,506	21,871,908	21,253,841	19,461,404
8,052,821	9,010,148	8,380,943	11,094,849	8,197,916	8,262,713
24,737,735	25,032,578	25,423,067	26,205,108	25,212,522	23,059,844
13,511,589	15,936,779	20,523,361	23,032,296	24,017,798	20,189,682
998,437	1,432,185	753,025	584,872	635,354	592,911
5,406,273	1,933,073	2,353,899	1,686,371	1,729,362	2,028,664
319,065	347,660	681,637	847,130	844,663	418,685
793,561	959,116	1,920,601	1,992,578	2,209,568	2,715,932
274,625	311,949	381,136	491,111	592,584	721,008
0	0	116,035	0	0	0
105,789,541	107,255,372	116,597,550	110,365,337	109,624,734	101,436,311
(1,202,535)	3,103,094	(7,807,419)	(2,860,077)	2,596,717	2,940,452
0	30,163	303,227	36,833	21,733	30,814
22,065	0	0	0	0	0
1,150,000	0	0	0	0	0
0	0	4,865,000	0	0	0
0	0	53,505	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	(3,702,470)	0	0	0
1,706,483	2,134,524	968,173	3,121,574	2,743,940	3,099,730
(1,752,590)	(2,134,524)	(968,173)	(3,121,574)	(2,743,940)	(3,099,730)
1,125,958	30,163	1,519,262	36,833	21,733	30,814
(\$76,577)	\$3,133,257	(\$6,288,157)	(\$2,823,244)	\$2,618,450	\$2,971,266
1.0%	1.2%	2.1%	2.3%	2.6%	3.5%

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

	2015	2014	2013	2012
Unvoted Millage				
Operating	\$2.410000	\$2.410000	\$2.420000	\$2.440000
Bond	0.090000	0.090000	0.080000	0.060000
Voted Millage - by levy				
2000 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.805431	0.807229	0.776301	0.775656
Commercial/Industrial and Public Utility Real	0.771111	0.764545	0.740169	0.718636
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	1.117504	1.120000	1.119826	1.118895
Commercial/Industrial and Public Utility Real	1.120000	1.120000	1.120000	1.120000
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
2012 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	1.895766	1.900000	1.900000	0.946880
Commercial/Industrial and Public Utility Real	1.900000	1.900000	1.900000	0.990912
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Mental Health Recovery Bond - Continuing				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
2007 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.349220	0.350000	0.342930	0.342645
Commercial/Industrial and Public Utility Real	0.350000	0.350000	0.348651	0.338508
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.199554	0.200000	0.197425	0.197261
Commercial/Industrial and Public Utility Real	0.200000	0.200000	0.200000	0.195381
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$4.367475	\$4.377229	\$4.336482	\$3.381337
Commercial/Industrial and Public Utility Real	4.341111	4.334545	4.308820	3.363437
General Business and Public Utility Personal	4.570000	4.570000	4.570000	4.570000
Total Millage by type of Property				
Residential/Agricultural Real	\$6.867475	\$6.877229	\$6.836482	\$5.881337
Commercial/Industrial and Public Utility Real	6.841111	6.834545	6.808820	5.863437
General Business and Public Utility Personal	7.070000	7.070000	7.070000	7.070000
Total Weighted Average Tax Rate	\$6.870000	\$6.870000	\$6.840000	\$5.900000

2011	2010	2009	2008	2007	2006
\$2.430000	\$2.420000	\$2.320000	\$2.350000	\$2.330000	\$2.330000
0.070000	0.080000	0.180000	0.150000	0.170000	0.170000
0.776421	0.714728	0.712981	0.714931	0.786422	0.792304
0.700984	0.692810	0.691009	0.688256	0.735621	0.743031
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.120000	0.800495	0.798538	0.800722	0.880793	0.887380
1.120000	0.775947	0.773930	0.770646	0.823896	0.832195
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
0.947813	0.872500	0.870369	0.872749	0.960022	0.967203
0.966573	0.955301	0.952817	0.949021	1.014332	1.024550
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.000000	0.000000	0.000000	0.000000	0.090000
0.000000	0.000000	0.000000	0.000000	0.000000	0.090000
0.000000	0.000000	0.000000	0.000000	0.000000	0.090000
0.342983	0.315730	0.314959	0.315820	0.347402	0.316922
0.330193	0.326343	0.325494	0.324198	0.346509	0.299316
0.350000	0.350000	0.350000	0.350000	0.350000	0.400000
0.197456	0.181766	0.181322	0.181818	0.182423	0.183787
0.190582	0.188360	0.187870	0.187122	0.189462	0.191370
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
\$3.384673	\$2.885219	\$2.878169	\$2.886040	\$3.157062	\$3.237596
3.308332	2.938761	2.931120	2.919243	3.109820	3.180462
4.570000	4.570000	4.570000	4.570000	4.570000	4.710000
\$5.884673	\$5.385219	\$5.378169	\$5.386040	\$5.657062	\$5.737596
5.808332	5.438761	5.431120	5.419243	5.609820	5.680462
7.070000	7.070000	7.070000	7.070000	7.070000	7.210000
\$5.900000	\$5.430000	\$5.420000	\$5.420000	\$5.700000	\$5.810000

(continued)

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

	2015	2014	2013	2012
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$3.797669	\$2.600000	\$2.600000	\$2.600000
Commercial/Industrial and Public Utility Real	3.794258	2.600000	2.600000	2.600000
General Business and Public Utility Personal	3.800000	2.600000	2.600000	2.600000
Medina				
Residential/Agricultural Real	5.172139	5.173712	5.087969	5.085833
Commercial/Industrial and Public Utility Real	4.997952	4.951184	4.872006	4.842476
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.400000
Rittman				
Residential/Agricultural Real	6.032365	5.994056	5.488292	5.485440
Commercial/Industrial and Public Utility Real	6.300000	6.172261	5.704162	5.635627
General Business and Public Utility Personal	6.300000	6.300000	5.800000	5.800000
Wadsworth				
Residential/Agricultural Real	5.637517	5.647155	5.572683	5.570363
Commercial/Industrial and Public Utility Real	5.500465	5.494751	5.469376	5.403694
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Villages				
Chippewa Lake				
Residential/Agricultural Real	10.042767	10.100000	9.335450	9.329258
Commercial/Industrial and Public Utility Real	10.100000	10.100000	9.778017	9.778238
General Business and Public Utility Personal	10.100000	10.100000	10.100000	10.100000
Creston				
Residential/Agricultural Real	6.450890	6.552475	6.556865	6.557155
Commercial/Industrial and Public Utility Real	7.992980	8.107970	8.085740	8.047445
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
Gloria Glens				
Residential/Agricultural Real	12.043301	12.049087	11.832702	11.687561
Commercial/Industrial and Public Utility Real	23.100000	23.100000	23.100000	23.100000
General Business and Public Utility Personal	23.100000	23.100000	23.100000	23.100000
Lodi				
Residential/Agricultural Real	15.677874	15.700000	15.508770	10.490445
Commercial/Industrial and Public Utility Real	15.700000	15.700000	15.700000	10.695120
General Business and Public Utility Personal	15.700000	15.700000	15.700000	10.700000
Seville				
Residential/Agricultural Real	6.112310	4.413138	4.351084	4.326466
Commercial/Industrial and Public Utility Real	5.836784	4.265190	4.230730	4.221756
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	10.955820	10.949156	10.917140	10.912892
Commercial/Industrial and Public Utility Real	11.195816	11.195816	10.933614	10.933614
General Business and Public Utility Personal	11.900000	11.900000	11.900000	11.900000
Westfield Center				
Residential/Agricultural Real	2.600000	2.600000	2.600000	2.600000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	2.600000	2.600000
General Business and Public Utility Personal	2.600000	2.600000	2.600000	2.600000

2011	2010	2009	2008	2007	2006
\$2.600000	\$2.600000	\$3.200000	\$3.250000	\$3.250000	\$3.350000
2.600000	2.600000	3.200000	3.250000	3.250000	3.350000
2.600000	2.600000	3.200000	3.250000	3.250000	3.350000
5.085171	4.934865	4.929271	4.929068	5.056186	5.206620
4.813400	4.825569	4.814706	4.819563	4.951608	5.094469
5.400000	5.450000	5.450000	5.450000	5.450000	5.600000
5.344222	5.215421	5.211640	5.314318	5.321502	5.327460
5.546011	5.800000	5.604031	5.625965	5.625177	5.612308
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
5.571108	5.244999	5.233319	5.248301	5.012010	5.035385
5.353141	5.339327	5.354087	5.342735	4.806931	4.949089
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
9.326480	7.618400	7.606214	7.594862	8.097698	8.109200
8.959160	7.158752	7.158752	7.858988	8.088452	8.088452
10.100000	8.600000	8.600000	8.600000	8.600000	8.600000
6.313635	6.304975	6.303125	6.563135	6.608060	6.608060
8.038585	7.993010	7.993010	7.850020	7.870810	7.870810
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
11.824018	11.460637	11.397335	11.384017	9.696712	9.704977
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
10.487065	10.113696	10.083732	10.053792	10.416715	8.704753
10.619780	10.504147	10.529285	10.469366	10.506457	8.979496
10.700000	10.700000	10.700000	10.700000	10.700000	10.700000
4.323770	4.128554	4.119012	4.115779	4.296194	4.361514
4.223332	4.203258	4.221552	4.247284	4.309712	4.254014
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
10.910220	10.581880	10.571508	10.574028	6.394984	6.394392
10.933614	10.377336	10.377336	10.377575	6.604244	6.517480
11.900000	11.900000	11.900000	11.900000	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

	2015	2014	2013	2012
Townships				
Brunswick Hills				
Residential/Agricultural Real	\$10.993877	\$11.037496	\$10.807988	\$10.801361
Commercial/Industrial and Public Utility Real	10.643007	11.252520	11.027918	10.966637
General Business and Public Utility Personal	11.850000	11.850000	11.850000	11.850000
Canaan/Creston				
Residential/Agricultural Real	3.202261	3.541861	3.543553	3.540762
Commercial/Industrial and Public Utility Real	3.368598	3.449608	3.432496	3.401451
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000
Chatham				
Residential/Agricultural Real	6.987352	6.990349	7.056459	7.060950
Commercial/Industrial and Public Utility Real	6.941275	6.861857	6.963565	6.963565
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
Granger				
Residential/Agricultural Real	5.539640	5.546788	5.500034	5.496994
Commercial/Industrial and Public Utility Real	5.565836	5.527948	5.600000	5.383504
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Guilford				
Residential/Agricultural Real	7.874891	7.876778	7.778803	7.765170
Commercial/Industrial and Public Utility Real	7.756649	7.762159	7.545386	7.507003
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
Guilford/Rittman				
Residential/Agricultural Real	0.000000	0.000000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.500000	0.500000
General Business and Public Utility Personal	0.000000	0.000000	0.500000	0.500000
Guilford/Seville				
Residential/Agricultural Real	5.212805	5.214615	5.126152	5.111054
Commercial/Industrial and Public Utility Real	5.152762	5.159968	5.008861	4.978959
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	4.494599	4.495364	4.549321	4.552640
Commercial/Industrial and Public Utility Real	5.013395	4.980490	4.899055	4.678953
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Harrisville/Lodi				
Residential/Agricultural Real	0.969088	0.969628	0.980487	0.980852
Commercial/Industrial and Public Utility Real	1.202984	1.182895	1.154020	1.072974
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
Hinckley				
Residential/Agricultural Real	7.880686	7.899708	7.802371	7.802833
Commercial/Industrial and Public Utility Real	10.203936	10.221991	9.927080	9.459302
General Business and Public Utility Personal	13.050000	13.050000	13.050000	13.050000
Homer				
Residential/Agricultural Real	7.722424	6.888367	7.242776	7.239168
Commercial/Industrial and Public Utility Real	7.900000	7.834814	7.810337	7.810337
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Lafayette				
Residential/Agricultural Real	8.544003	8.556853	8.462241	8.330442
Commercial/Industrial and Public Utility Real	8.900000	8.900000	8.758929	8.206027
General Business and Public Utility Personal	8.900000	8.900000	8.900000	8.800000

2011	2010	2009	2008	2007	2006
\$10.806654	\$10.357291	\$10.358964	\$9.301618	\$10.088993	\$10.218462
10.661062	10.620075	10.618268	9.394069	10.177582	10.234948
11.850000	11.850000	11.850000	11.850000	11.850000	11.850000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7.093761	7.090779	5.996622	4.998074	5.200032	5.197139
6.881296	6.910423	5.561173	4.700422	4.854622	4.854622
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
5.505682	5.315882	5.320886	5.322664	5.599018	4.600000
5.292248	5.260912	5.222818	4.839880	5.333812	4.600000
5.600000	5.600000	5.600000	5.600000	5.600000	4.600000
7.766308	7.440419	7.422529	7.417423	7.776310	7.296529
7.513272	7.477906	7.482445	7.536208	7.799765	6.972569
8.150000	8.150000	8.150000	8.150000	8.150000	8.150000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
5.111503	4.815974	4.799918	4.795467	5.091314	4.611523
4.984000	4.945021	4.964344	5.017915	5.210675	4.383479
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000
4.557410	4.454964	4.451437	4.448147	4.600015	4.602680
4.673646	4.668675	4.665098	4.662692	4.598510	4.602591
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
0.982238	0.939646	0.937814	0.936056	0.992624	0.993412
1.067692	1.060989	1.060602	1.057934	1.038216	1.039964
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
7.812197	7.443551	7.441158	7.450469	8.014376	8.076046
9.044577	8.992190	8.968886	9.008432	8.476222	8.508026
13.050000	13.050000	13.050000	13.050000	13.050000	13.050000
7.293090	7.281463	7.280914	7.296402	5.819665	5.820192
7.848167	7.848167	7.848167	7.848167	6.116290	6.116290
7.900000	7.900000	7.900000	7.900000	6.400000	6.400000
8.336013	7.856935	7.848082	7.838446	8.710800	8.780093
8.171068	7.946613	8.183329	8.231354	8.673906	8.673906
8.800000	8.800000	8.800000	8.800000	10.500000	10.500000

(continued)

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

	2015	2014	2013	2012
Lafayette/Chippewa Lake Village				
Residential/Agricultural Real	\$3.548698	\$3.556863	\$3.462241	\$3.460004
Commercial/Industrial and Public Utility Real	3.900000	3.900000	3.758929	3.509890
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
Litchfield				
Residential/Agricultural Real	8.372203	8.378695	7.339981	7.342431
Commercial/Industrial and Public Utility Real	8.342675	8.282120	7.541471	7.197587
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.384312	5.390600	5.378914	5.379529
Commercial/Industrial and Public Utility Real	5.584006	5.575064	5.531299	5.347422
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Medina				
Residential/Agricultural Real	8.532100	8.538680	8.418508	8.412793
Commercial/Industrial and Public Utility Real	8.600000	8.600000	8.600000	8.600000
General Business and Public Utility Personal	8.600000	8.600000	8.600000	8.600000
Montville				
Residential/Agricultural Real	8.825633	8.842692	8.745453	8.725040
Commercial/Industrial and Public Utility Real	8.691337	8.697869	8.799197	8.525291
General Business and Public Utility Personal	10.950000	10.950000	10.950000	10.950000
Sharon				
Residential/Agricultural Real	7.377767	7.394804	7.051533	7.053109
Commercial/Industrial and Public Utility Real	7.400000	7.400000	6.931454	6.903290
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Spencer				
Residential/Agricultural Real	5.466944	5.462272	5.449344	5.447632
Commercial/Industrial and Public Utility Real	5.409232	5.409232	5.420868	5.422334
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.966944	1.962272	1.949344	1.947632
Commercial/Industrial and Public Utility Real	1.909232	1.909232	1.920868	1.922334
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	3.293802	3.292918	3.282690	3.281442
Commercial/Industrial and Public Utility Real	4.399380	4.329528	4.326418	4.313988
General Business and Public Utility Personal	4.400000	4.400000	4.400000	4.400000
Westfield				
Residential/Agricultural Real	3.000000	3.000000	3.000000	4.051443
Commercial/Industrial and Public Utility Real	3.000000	3.000000	3.000000	4.105378
General Business and Public Utility Personal	3.000000	3.000000	3.000000	4.500000
Westfield/Gloria Glens Village				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
Westfield/Westfield Center Village				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000

2011	2010	2009	2008	2007	2006
\$3.462958	\$3.195278	\$3.190102	\$3.184519	\$3.512186	\$3.548239
3.474186	3.338803	3.473910	3.515651	3.775302	3.775302
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
7.349521	7.033212	7.027539	7.025360	7.494826	7.501521
7.251960	7.364055	7.364055	7.372728	7.592249	7.658464
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.380236	5.293354	5.291180	5.313639	5.451294	5.097181
5.267680	5.277766	5.275643	5.275643	5.566764	5.227116
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
6.202950	5.925984	5.909686	5.910032	5.216260	5.246827
6.220599	6.149305	6.152677	6.150155	5.233007	5.259360
6.600000	6.600000	6.600000	6.600000	5.600000	5.600000
8.728132	8.218467	8.176152	7.515787	8.010667	7.533614
8.318336	8.364741	8.312460	7.259041	7.908677	7.984386
10.950000	10.950000	10.950000	10.950000	10.950000	10.950000
6.987636	6.248379	6.244628	6.254599	6.695655	6.432674
6.679525	5.616236	5.606535	6.957008	6.178666	5.779736
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.451856	5.403478	5.400694	5.401922	5.505186	5.515470
5.422334	5.340400	5.340400	5.341778	5.437342	5.407054
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
1.951856	1.903478	1.900694	1.901922	2.005186	2.015470
1.922334	1.840400	1.840400	1.841778	1.937342	1.907054
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
3.284154	3.192578	3.190926	3.189134	3.287922	3.298360
3.719268	3.719538	3.719538	3.699258	3.654818	3.651246
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
4.053456	3.977865	3.975319	3.972841	4.086679	4.087332
4.105450	4.080606	4.087288	4.084566	4.188768	4.201567
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000

(continued)

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

	2015	2014	2013	2012
York				
Residential/Agricultural Real	\$6.072587	\$6.099692	\$6.055019	\$6.062258
Commercial/Industrial and Public Utility Real	6.181757	6.186446	6.200000	5.894927
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Special Districts				
General Health District				
Residential/Agricultural Real	0.636142	0.637563	0.623437	0.622918
Commercial/Industrial and Public Utility Real	0.664482	0.661123	0.648530	0.637637
General Business and Public Utility Personal	0.970000	0.970000	0.970000	0.970000
County Library				
Residential/Agricultural Real	1.847112	1.850000	2.031483	2.030631
Commercial/Industrial and Public Utility Real	1.850000	1.850000	2.046417	2.011748
General Business and Public Utility Personal	1.850000	1.850000	2.050000	2.050000
Medina County Park District				
Residential/Agricultural Real	0.748412	0.750000	0.736587	0.735921
Commercial/Industrial and Public Utility Real	0.750000	0.750000	0.743479	0.722397
General Business and Public Utility Personal	0.750000	0.750000	0.750000	0.750000
Ella Everhard Library				
Residential/Agricultural Real	2.710292	2.713246	2.604618	1.601818
Commercial/Industrial and Public Utility Real	2.679553	2.664827	2.628942	1.596033
General Business and Public Utility Personal	2.750000	2.750000	2.750000	1.750000
Spencer Fire District				
Residential/Agricultural Real	2.699631	2.691583	2.669311	2.666360
Commercial/Industrial and Public Utility Real	2.951153	2.951153	2.973907	2.976772
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	3.759385	4.124297	3.815633	3.818972
Commercial/Industrial and Public Utility Real	4.071618	4.163119	3.708014	3.703633
General Business and Public Utility Personal	4.300000	4.300000	4.300000	4.300000
Westfield Fire and Rescue				
Residential/Agricultural Real	2.407460	2.409010	3.818972	0.000000
Commercial/Industrial and Public Utility Real	2.500000	2.500000	3.703633	0.000000
General Business and Public Utility Personal	2.500000	2.500000	4.300000	0.000000
Cleveland Metro Parks				
Residential/Agricultural Real	2.750000	2.750000	1.850000	1.818768
Commercial/Industrial and Public Utility Real	2.736822	2.704560	1.791705	1.735404
General Business and Public Utility Personal	2.750000	2.750000	1.850000	1.850000
Wayne County Library				
Residential/Agricultural Real	1.148648	1.211988	1.211569	1.210821
Commercial/Industrial and Public Utility Real	1.250000	1.250000	1.250000	1.237400
General Business and Public Utility Personal	1.250000	1.250000	1.250000	1.250000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.237148	2.244699	2.169418	2.167141
Commercial/Industrial and Public Utility Real	2.243758	2.225168	2.148279	2.088405
General Business and Public Utility Personal	3.050000	3.050000	3.050000	3.050000
Wayne				
Residential/Agricultural Real	2.677416	2.774208	2.778901	2.776615
Commercial/Industrial and Public Utility Real	3.213302	3.177905	3.168609	3.085972
General Business and Public Utility Personal	4.850000	4.850000	4.850000	4.850000

2011	2010	2009	2008	2007	2006
\$6.074552	\$5.817431	\$5.833766	\$5.875493	\$5.888657	\$5.990726
5.894030	5.806925	5.752412	5.815796	5.770373	6.781803
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
0.623533	0.595442	0.538541	0.540014	0.594014	0.598456
0.628606	0.624425	0.569864	0.555794	0.594044	0.600028
0.970000	0.970000	1.000000	1.000000	1.000000	1.000000
2.031857	1.937792	2.135245	2.138768	1.634846	1.639729
1.985385	1.969636	2.165117	2.160495	1.666052	1.667721
2.050000	2.050000	2.250000	2.250000	2.250000	2.250000
0.736599	0.677526	0.675766	0.677658	0.744646	0.378961
0.705180	0.696899	0.695103	0.692177	0.742426	0.365362
0.750000	0.750000	0.750000	0.750000	0.750000	0.500000
1.603204	1.444149	1.438853	1.439576	1.604466	1.614543
1.529549	1.523382	1.530481	1.526350	1.586455	1.672193
1.750000	1.750000	1.750000	1.750000	1.750000	1.750000
2.673637	2.590286	2.585489	2.587605	2.765515	2.783235
2.976772	2.816560	2.816560	2.819334	3.006119	2.946893
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.807297	3.815397	3.819438	4.020174	3.611536	3.613982
3.885239	3.855663	3.843593	4.300000	4.112495	4.112495
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
1.810574	1.806839	2.121870	1.669978	1.671514	1.846449
1.724270	1.724934	2.166886	1.712737	1.718742	1.850000
1.850000	1.850000	1.850000	1.850000	1.850000	1.850000
1.185556	1.186118	1.186025	0.994298	0.993829	0.994250
1.201247	1.221239	1.186192	1.092878	1.085504	1.081017
1.250000	1.250000	1.250000	1.250000	1.250000	1.250000
2.164908	2.004756	2.000001	2.000001	2.000001	2.000001
2.042803	2.015815	2.008144	1.999900	2.021396	2.027402
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
2.701913	2.703241	2.703008	2.749103	2.000002	2.000002
2.941108	2.994576	2.892083	3.078411	2.310632	2.298979
4.850000	4.850000	4.850000	4.850000	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

	2015	2014	2013	2012
Out-of-County School Districts				
Norwayne LSD				
Residential/Agricultural Real	\$27.183775	\$27.495224	\$27.508533	\$27.495733
Commercial/Industrial and Public Utility Real	29.848698	30.273063	30.528010	28.383033
General Business and Public Utility Personal	35.150000	35.350000	35.350000	35.350000
Rittman Exempted Village SD				
Residential/Agricultural Real	38.919382	38.032869	37.986763	37.965367
Commercial/Industrial and Public Utility Real	63.707862	56.242132	56.619339	55.534060
General Business and Public Utility Personal	64.400000	63.350000	63.350000	63.350000
Schools				
Black River Local School District				
Residential/Agricultural Real	30.456841	30.788719	23.427586	23.289964
Commercial/Industrial and Public Utility Real	31.313633	31.272478	23.715195	23.355861
General Business and Public Utility Personal	53.600000	53.600000	46.000000	46.000000
Brunswick City School District				
Residential/Agricultural Real	42.012045	42.063784	39.764891	39.762944
Commercial/Industrial and Public Utility Real	40.516563	40.759234	39.193430	38.989653
General Business and Public Utility Personal	69.120000	69.120000	68.020000	68.020000
Buckeye Local School District				
Residential/Agricultural Real	34.326579	34.383326	33.763515	25.877619
Commercial/Industrial and Public Utility Real	37.410620	36.911536	36.445443	27.004328
General Business and Public Utility Personal	67.900000	67.900000	67.600000	59.700000
Cloverleaf Local School District				
Residential/Agricultural Real	32.728866	29.248752	29.098742	29.081847
Commercial/Industrial and Public Utility Real	34.026692	30.442716	28.802548	28.592714
General Business and Public Utility Personal	59.000000	55.500000	55.400000	55.400000
Highland Local School District				
Residential/Agricultural Real	35.314824	35.386832	36.588019	36.595045
Commercial/Industrial and Public Utility Real	32.933914	32.619952	33.639923	32.653179
General Business and Public Utility Personal	75.300000	75.300000	76.800000	76.800000
Medina City School District				
Residential/Agricultural Real	48.776954	48.839573	42.106354	42.047754
Commercial/Industrial and Public Utility Real	52.526633	51.999378	45.464973	44.513045
General Business and Public Utility Personal	93.330000	93.330000	87.830000	87.830000
Wadsworth City School District				
Residential/Agricultural Real	43.979251	44.027912	42.048792	42.006399
Commercial/Industrial and Public Utility Real	47.048916	46.817889	45.754917	45.238615
General Business and Public Utility Personal	79.000000	79.000000	78.500000	78.500000

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

2011	2010	2009	2008	2007	2006
\$27.838435	\$27.869714	\$27.847860	\$28.232553	\$28.135766	\$22.936071
28.220414	27.965188	27.978156	29.118696	28.225390	23.036495
35.700000	35.700000	35.700000	36.000000	35.900000	30.700000
36.501611	36.445798	36.419430	36.819700	36.529270	27.304939
52.326052	59.624846	54.874030	55.505476	55.191542	45.760541
63.200000	63.200000	63.200000	63.350000	63.050000	53.800000
22.726798	22.576049	23.400017	23.400007	23.551943	23.945629
23.013571	22.594459	23.552659	23.400029	26.897219	27.604449
46.000000	46.000000	46.900000	46.900000	55.830000	55.830000
40.259772	38.178305	39.250032	39.250024	39.906323	35.008619
39.207724	38.353148	39.333751	39.250028	40.351360	35.169796
68.520000	67.820000	68.920000	68.920000	70.370000	65.470000
25.907435	24.700016	24.700036	24.700010	24.700029	24.802810
26.480268	26.465082	26.399563	26.661699	27.912677	28.036694
59.700000	59.700000	59.700000	59.700000	59.700000	59.700000
29.121676	27.568878	27.523510	27.807213	27.992806	29.566992
28.525650	27.996373	28.188988	28.635404	29.317681	33.483559
55.400000	55.100000	55.100000	55.400000	55.400000	61.300000
29.728630	28.498602	29.151646	29.272809	31.418431	31.667105
25.021686	24.922650	25.516222	25.057953	26.343609	28.467317
69.900000	69.900000	70.550000	70.550000	70.550000	70.550000
42.354753	40.051816	40.248194	40.816610	43.339788	43.589730
44.120218	44.234245	44.380547	44.692818	47.623289	47.483362
89.830000	90.630000	90.980000	91.460000	91.480000	91.480000
36.129484	31.563752	31.691628	28.801447	31.728218	31.869675
38.295596	35.798772	36.110159	33.102747	35.164292	36.567474
72.600000	70.200000	70.400000	67.500000	71.500000	71.500000

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
2015	\$3,654,716,680	\$731,313,920	\$12,531,516,000	\$117,658,680	\$133,703,045
2014	3,605,916,780	715,621,280	12,347,251,600	105,701,610	120,115,466
2013	3,723,990,570	736,871,530	12,745,320,286	99,869,580	113,488,159
2012	3,704,517,210	748,401,850	12,722,625,886	93,958,960	106,771,545
2011	3,670,351,550	747,843,440	12,623,414,257	91,176,320	103,609,455
2010	3,961,423,520	735,762,290	13,420,530,886	89,068,810	101,214,557
2009	3,928,678,920	706,077,670	13,242,161,686	83,953,130	95,401,284
2008	3,867,182,430	706,404,310	13,067,390,686	82,331,600	93,558,636
2007	3,452,753,890	681,670,120	11,812,640,029	102,264,740	116,209,932
2006	3,355,993,150	661,351,830	11,478,128,514	103,947,740	118,122,432

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

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

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

Source: Medina County, Ohio; County Auditor

Tangible Personal Property							
General Business		Total			Ratio	Total Tax Rate (mills)	Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
\$0	\$0	\$4,503,689,280	\$12,665,219,045	35.56%	\$7.07	\$6.87	
0	0	4,427,239,670	12,467,367,066	35.51	7.07	6.87	
0	0	4,560,731,680	12,858,808,445	35.47	7.07	6.84	
0	0	4,546,878,020	12,829,397,431	35.44	7.07	5.90	
0	0	4,509,371,310	12,727,023,712	35.43	7.07	5.90	
0	0	4,786,254,620	13,521,745,443	35.40	7.07	5.43	
3,660,110	29,280,880	4,722,369,830	13,366,843,850	35.33	7.07	5.42	
7,522,140	60,177,120	4,663,440,480	13,221,126,442	35.27	7.07	5.42	
85,383,363	683,066,904	4,322,072,113	12,611,916,864	34.27	7.07	5.70	
135,681,115	723,632,613	4,256,973,835	12,319,883,559	34.55	7.21	5.81	

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

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections To Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)(2)	Percent of Total Tax Collections To Tax Levy
2015	\$30,957,915	\$30,183,639	97.50 %	\$793,729	\$30,977,368	100.06 %
2014	30,454,531	29,720,299	97.59	948,731	30,669,030	100.70
2013	32,962,964	30,190,662	91.59	948,126	31,138,788	94.47
2012	27,037,859	25,929,089	95.90	953,626	26,882,715	99.43
2011	28,374,588	25,558,823	90.08	916,061	26,474,884	93.30
2010	27,527,065	25,054,398	91.02	887,995	25,942,393	94.24
2009	27,092,042	24,147,818	89.13	821,145	24,968,963	92.16
2008	26,706,345	24,147,808	90.42	821,145	24,968,953	93.49
2007	25,184,718	23,787,524	94.45	693,923	24,481,447	97.21
2006	24,875,255	22,834,260	91.80	684,461	23,518,721	94.55

Source: Medina County Auditor

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

(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

2015 and 2006

Taxpayer	2015	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Farmers Insurance	\$15,010,440	0.34%
Summa Akron City And St. Thomas Hospitals	8,822,540	0.21
Lodi Station, LLC	6,487,560	0.15
Wal-Mart Real Estate Business Trust	6,467,820	0.15
Stratford Crossings, LTD	6,062,690	0.14
MTD Holdings, Incorporated	4,923,580	0.11
Surrey Medwick Acquisition, LLC	4,875,770	0.11
Western Reserve Masonic Community, Incorporated	4,687,010	0.11
Aldi, Incorporated	4,598,420	0.10
Spirit Master Funding X LLC	4,584,080	0.10
Total Real Property	\$66,519,910	1.52%
Total Real Property Assessed Valuation	\$4,386,030,600	

Taxpayer	2006	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Edison Company	\$34,998,240	0.87%
American Transmission Systems	20,004,380	0.50
Ohio Farmers Insurance	15,860,110	0.39
Verison Norton, Incorporated	15,557,040	0.39
Columbia Gas Trans Corporation	12,389,430	0.31
Discount Drug Mart	8,644,660	0.22
Lodi Outlets, LLC	8,325,870	0.21
Owens Corning	7,456,880	0.19
Shiloh Industries, Incorporated	6,941,890	0.17
Columbia Gas of Ohio	6,714,500	0.16
Total Real Property	\$136,893,000	3.41%
Total Real Property Assessed Valuation	\$4,017,344,980	

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				
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Notes Payable
2015	\$9,677,323	\$420,000	\$0	\$91,800	\$0
2014	4,583,862	485,000	0	107,486	0
2013	5,122,963	540,000	117,583	47,928	0
2012	5,647,234	710,026	336,101	67,327	0
2011	4,472,341	885,051	542,735	96,427	1,150,000
2010	4,839,235	1,055,076	761,571	84,062	0
2009	5,399,541	1,230,364	968,759	100,702	0
2008	5,600,899	1,405,652	1,260,911	133,863	0
2007	6,947,768	1,595,940	1,663,521	183,543	0
2006	8,694,637	1,781,228	1,873,898	247,446	0

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

Source: Medina County Auditor

Business-Type Activities				Total		
OWDA Loans	OPWC Loans	Rural Lorain Waterline Loan	General Obligation Bonds	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$64,695,511	\$832,301	\$111,178	\$0	\$75,828,113	1.32 %	\$430
69,321,028	504,264	129,005	0	75,130,645	1.39	427
74,613,083	545,227	146,637	0	81,133,421	1.55	464
81,610,848	586,190	0	39,970	88,997,696	1.75	512
85,983,592	627,155	0	79,945	93,837,246	1.86	542
90,756,953	184,738	0	119,920	97,801,555	1.95	568
96,828,843	193,135	0	179,629	104,900,973	1.61	603
101,228,280	209,929	0	239,341	110,078,875	1.67	641
104,042,202	226,723	0	299,053	114,958,750	1.79	677
103,058,151	251,914	0	358,765	116,266,039	1.91	691

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
2015	176,395	\$12,665,219,045	\$9,677,323	0.08 %	\$55
2014	176,029	12,467,367,066	4,583,862	0.04	26
2013	174,915	12,858,808,445	5,122,963	0.04	29
2012	173,684	12,829,397,431	5,687,204	0.04	33
2011	173,262	12,727,023,712	4,552,286	0.04	26
2010	172,332	13,521,745,443	4,959,155	0.04	29
2009	174,035	13,366,843,850	5,579,170	0.04	32
2008	171,861	13,221,126,442	5,840,240	0.04	34
2007	169,894	12,611,916,864	7,246,821	0.06	43
2006	168,227	12,319,883,559	9,053,402	0.07	54

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

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

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

SEWER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2015	\$14,857,215	\$12,283,245	\$2,573,970	\$3,552,154	\$1,064,827	\$4,616,981	0.56
2014	14,610,609	12,407,576	2,203,033	3,427,861	1,168,973	4,596,834	0.48
2013	14,324,837	11,921,564	2,403,273	3,432,477	1,272,740	4,705,217	0.51
2012	13,938,149	12,646,193	1,291,956	3,422,866	1,341,520	4,764,386	0.27
2011	10,634,857	12,342,296	(1,707,439)	3,322,068	1,435,110	4,757,178	(0.36)
2010	12,783,886	12,587,270	196,616	3,482,768	1,568,357	5,051,125	0.04
2009	12,627,754	12,337,032	290,722	3,331,230	1,584,932	4,916,162	0.06
2008	12,347,051	11,740,490	606,561	3,070,446	1,654,989	4,725,435	0.13
2007	13,421,268	12,688,185	733,083	1,541,237	900,343	2,441,580	0.30
2006	12,268,307	11,355,402	912,905	2,864,468	1,848,393	4,712,861	0.19

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2015	\$9,374,586	\$5,219,471	\$4,155,115	\$3,385,738	\$1,669,649	\$5,055,387	0.82
2014	7,794,558	4,096,980	3,697,578	3,149,923	1,754,233	4,904,156	0.75
2013	7,919,823	4,133,447	3,786,376	2,964,439	1,904,096	4,868,535	0.78
2012	8,313,281	4,261,516	4,051,765	2,988,443	2,072,037	5,060,480	0.80
2011	7,363,731	4,007,968	3,355,763	2,803,763	2,124,667	4,928,430	0.68
2010	8,016,195	4,307,041	3,709,154	2,827,358	2,242,122	5,069,480	0.73
2009	7,047,126	4,831,593	2,215,533	2,536,356	2,214,398	4,750,754	0.47
2008	7,079,068	3,708,480	3,370,588	2,399,096	2,183,358	4,582,454	0.74
2007	7,338,830	4,579,587	2,759,243	1,476,926	1,092,071	2,568,997	1.07
2006	6,674,699	5,113,603	1,561,096	1,799,890	1,897,749	3,697,639	0.42

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2015	\$6,794,157	\$5,783,831	\$1,010,326	\$66,643	\$27,289	\$93,932	10.76
2014	8,460,604	7,807,812	652,792	542,756	71,214	613,970	1.06
2013	8,231,460	6,599,687	1,631,773	943,643	125,407	1,069,050	1.53
2012	7,952,531	6,799,968	1,152,563	802,123	108,036	910,159	1.27
2011	9,028,906	6,866,219	2,162,687	758,285	151,874	910,159	2.38
2010	7,604,799	6,597,291	1,007,508	716,843	193,317	910,160	1.11
2009	7,716,409	6,812,204	904,205	677,665	232,494	910,159	0.99
2008	7,114,011	6,511,540	602,471	640,629	269,530	910,159	0.66
2007	7,324,662	6,650,397	674,265	307,063	148,017	455,080	1.48
2006	7,459,851	6,823,248	636,603	588,835	321,324	910,159	0.70

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

Source: Medina County Auditor

Medina County, Ohio
Legal Debt Margin
Last Ten Years

	2015	2014	2013	2012
Total Assessed Property Value	<u>\$4,503,689,280</u>	<u>\$4,427,239,670</u>	<u>\$4,560,731,680</u>	<u>\$4,546,878,020</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$9,334,918	\$4,484,918	\$5,019,918	\$5,539,918
Special Assessment Bonds	420,000	485,000	540,000	710,026
Enterprise General Obligation Bonds	0	0	0	39,970
OWDA Loans	64,695,511	69,321,028	74,730,666	81,946,949
OPWC Loans	924,101	611,750	593,155	653,517
Rural Lorain County Waterline Loan	111,178	129,005	146,637	0
Total Gross Indebtedness	75,485,708	75,031,701	81,030,376	88,890,380
Less:				
Jail Construction Bonds	0	0	0	0
Special Assessment Debt	(420,000)	(485,000)	(540,000)	(710,026)
Enterprise General Obligation Bonds	0	0	0	(39,970)
OWDA Loans - Enterprise Fund Revenue	(64,695,511)	(69,321,028)	(74,613,083)	(81,610,848)
OWDA Loans - Special Assessment Revenue	0	0	(109,199)	(319,626)
OPWC Loans - Enterprise Fund Revenue	(832,301)	(504,264)	(545,227)	(586,190)
Rural Lorain County Waterline Loan	(111,178)	(129,005)	(146,637)	0
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(255,415)	(73,089)	(42,165)	(75,555)
Total Net Debt Applicable to Debt Limit	<u>9,171,303</u>	<u>4,519,315</u>	<u>5,034,065</u>	<u>5,548,165</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	105,092,232	103,180,992	106,518,292	106,171,951
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>111,092,232</u>	<u>109,180,992</u>	<u>112,518,292</u>	<u>112,171,951</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$101,920,929</u>	<u>\$104,661,677</u>	<u>\$107,484,227</u>	<u>\$106,623,786</u>
Legal Debt Margin as a Percentage of the Debt Limit	91.74%	95.86%	95.53%	95.05%
Unvoted Debt Limitation 1 % of Assessed Valuation	<u>\$45,036,893</u>	<u>\$44,272,397</u>	<u>\$45,607,317</u>	<u>\$45,468,780</u>
Total Gross Indebtedness	75,485,708	75,031,701	81,030,376	88,890,380
Less:				
Jail Construction Bonds	0	0	0	0
Special Assessment Debt	(420,000)	(485,000)	(540,000)	(710,026)
Enterprise General Obligation Bonds	0	0	0	(39,970)
OWDA Loans - Enterprise Fund Revenue	(64,695,511)	(69,321,028)	(74,613,083)	(81,610,848)
OWDA Loans - Special Assessment Revenue	0	0	(109,199)	(319,626)
OPWC Loans - Enterprise Fund Revenue	(832,301)	(504,264)	(545,227)	(586,190)
Rural Lorain County Waterline Loan	(111,178)	(129,005)	(146,637)	0
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(255,415)	(73,089)	(42,165)	(75,555)
Net Debt Within 5 1/2 % Limitations	<u>9,171,303</u>	<u>4,519,315</u>	<u>5,034,065</u>	<u>5,548,165</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$35,865,590</u>	<u>\$39,753,082</u>	<u>\$40,573,252</u>	<u>\$39,920,615</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	79.64%	89.79%	88.96%	87.80%

2011	2010	2009	2008	2007	2006
<u>\$4,509,371,310</u>	<u>\$4,786,254,620</u>	<u>\$4,722,369,830</u>	<u>\$4,663,440,480</u>	<u>\$4,322,072,113</u>	<u>\$4,256,973,835</u>
\$4,430,000	\$4,825,000	\$5,385,000	\$5,610,000	\$6,960,000	\$8,710,000
885,051	1,055,076	1,230,364	1,405,652	1,595,940	1,781,228
79,945	119,920	179,629	239,341	299,053	358,765
86,526,327	91,518,524	97,797,602	102,489,191	102,522,512	104,932,049
723,582	268,800	293,837	343,792	410,263	499,360
0	0	0	0	0	0
92,644,905	97,787,320	104,886,432	110,087,976	111,787,768	116,281,402
0	0	0	(595,000)	(1,170,000)	(1,725,000)
(885,051)	(1,055,076)	(1,230,364)	(1,405,652)	(1,595,940)	(1,781,228)
(79,945)	(119,920)	(179,629)	(239,341)	(299,053)	(358,765)
(85,983,592)	(90,756,953)	(96,828,843)	(101,228,280)	(86,147,750)	(103,058,151)
(518,447)	(706,314)	(883,845)	(1,147,596)	(1,595,940)	(1,720,221)
(627,155)	(184,738)	(193,135)	(209,929)	(226,723)	(251,914)
0	0	0	0	0	0
(30,567)	(25,265)	(337,948)	(445,340)	(626,715)	(610,954)
<u>4,520,148</u>	<u>4,939,054</u>	<u>5,232,668</u>	<u>4,816,838</u>	<u>20,125,647</u>	<u>6,775,169</u>
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
105,234,283	112,156,366	110,559,246	109,086,012	100,551,803	98,924,346
<u>111,234,283</u>	<u>118,156,366</u>	<u>116,559,246</u>	<u>115,086,012</u>	<u>106,551,803</u>	<u>104,924,346</u>
<u>\$106,714,135</u>	<u>\$113,217,312</u>	<u>\$111,326,578</u>	<u>\$110,269,174</u>	<u>\$86,426,156</u>	<u>\$98,149,177</u>
95.94%	95.82%	95.51%	95.81%	81.11%	93.54%
<u>\$45,093,713</u>	<u>\$47,862,546</u>	<u>\$47,223,698</u>	<u>\$46,634,405</u>	<u>\$43,220,721</u>	<u>\$42,569,738</u>
92,644,905	97,787,320	104,886,432	110,087,976	111,787,768	116,281,402
0	0	0	(595,000)	(1,170,000)	(1,725,000)
(885,051)	(1,055,076)	(1,230,364)	(1,405,652)	(1,595,940)	(1,781,228)
(79,945)	(119,920)	(179,629)	(239,341)	(299,053)	(358,765)
(85,983,592)	(90,756,953)	(96,828,843)	(101,228,280)	(86,147,750)	(103,058,151)
(518,447)	(706,314)	(883,845)	(1,147,596)	(1,595,940)	(1,720,221)
(627,155)	(184,738)	(193,135)	(209,929)	(226,723)	(251,914)
0	0	0	0	0	0
(30,567)	(25,265)	(337,948)	(445,340)	(626,715)	(610,954)
<u>4,520,148</u>	<u>4,939,054</u>	<u>5,232,668</u>	<u>4,816,838</u>	<u>20,125,647</u>	<u>6,775,169</u>
<u>\$40,573,565</u>	<u>\$42,923,492</u>	<u>\$41,991,030</u>	<u>\$41,817,567</u>	<u>\$23,095,074</u>	<u>\$35,794,569</u>
89.98%	89.68%	88.92%	89.67%	53.44%	84.08%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2015

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	\$9,677,323	100 %	\$9,677,323
Special Assessment Bonds	420,000	100	420,000
OPWC Loans	91,800	100	91,800
<i>Total Direct - Medina County</i>	<u>10,189,123</u>		<u>10,189,123</u>
Overlapping			
Cities Wholly Within the County	31,527,851	100	31,527,851
City of Rittman	768,587	2	15,372
School Districts Wholly Within the County	256,183,460	100	256,183,460
Black River Local School District	1,840,000	42	772,800
Highland Local School District	27,089,259	99	26,818,366
Rittman Exempted Village SD	7,708,720	3	231,262
Norwayne LSD	9,030,295	8	722,424
Medina County Library	20,424,993	100	20,424,993
<i>Total Overlapping</i>	<u>354,573,165</u>		<u>336,696,528</u>
<i>Totals</i>	<u><u>\$364,762,288</u></u>		<u><u>\$346,885,651</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, 2015.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers 2015 and 2006

2015		
Employer	Employees	Percentage of Total County Employment
Westfield Group	1,589	3.12 %
Medina County	1,351	2.65
Brunswick City School District	800	1.57
Medina City School District	799	1.57
Medina General Hospital	780	1.53
MTD Products	700	1.37
Sandridge Food Corporation	600	1.18
Wadsworth City School District	541	1.06
Discount Drug Mart	485	0.95
Great Lakes Construction	375	0.73
Total	<u>8,020</u>	<u>15.73 %</u>
Total Employment within the County	<u>50,979</u>	

2006		
Employer	Employees	Percentage of Total County Employment
Westfield Group	1,755	3.23 %
Medina County	1,668	3.07
Medina City School District	800	1.47
Brunswick City School District	789	1.45
Shiloh Industries, Incorporated	744	1.37
Medina General Hospital	740	1.36
Wadsworth City School District	490	0.90
Discount Drug Mart, Incorporated	434	0.80
WRH Health System	372	0.69
Cloverleaf Local School District	369	0.68
Total	<u>8,161</u>	<u>15.02 %</u>
Total Employment within the County	<u>54,334</u>	

Source: Medina County Economic Development Corporation

Medina County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (4)	Per Capita Personal Income (1)	Median Household Income (1)	Median Age (1)
2015	176,395	\$5,519,575,945	\$31,291	\$66,296	41
2014	176,029	5,405,322,503	30,707	65,951	37
2013	174,915	5,245,001,190	29,986	63,609	40
2012	173,684	5,091,025,408	29,312	64,866	36
2011	173,262	5,042,443,986	29,103	65,571	36
2010	172,332	5,015,378,196	29,103	65,571	35
2009	174,035	6,514,478,120	37,432	65,927	37
2008	171,861	6,601,696,593	38,413	61,812	39
2007	169,894	6,416,726,486	37,769	55,811	37
2006	168,227	6,075,349,878	36,114	55,811	37

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

Number of Licensed Drivers (2)	Number of Registered Voters (3)	Number of County Employees (1) (5)	Unemployment Rate (1)	Total Assessed Property Value (1)
135,117	115,171	945	3.2 %	\$4,503,689,280
133,616	122,788	919	5.0	4,427,239,670
131,557	119,537	939	5.9	4,560,731,680
129,883	124,428	932	6.0	4,546,878,020
128,654	119,816	952	7.2	4,509,371,310
122,397	126,192	1,212	8.2	4,786,254,620
126,925	124,366	1,065	8.2	4,722,369,830
125,128	128,119	1,427	6.7	4,663,440,480
123,311	124,107	1,320	5.8	4,322,072,113
122,090	122,097	1,301	4.9	4,256,973,835

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

Function/Program	2015	2014	2013	2012
Governmental Activities				
General Government				
Legislative and Executive				
County Offices	129	127	135	142
Real Estate Assessment	4	6	5	13
Delinquent Real Estate Tax Assessment Collections	5	5	6	6
Workforce Development	2	2	2	2
Judicial				
County Offices	123	116	115	109
Community Awareness	0	0	0	0
Child Support Enforcement	30	31	31	32
Public Safety				
County Offices	139	138	139	136
Drug Enforcement	7	7	7	7
Public Works				
County Offices	15	14	15	15
Auto and Gas	43	46	47	46
Health Services				
Developmental Disabilities	195	180	186	179
ADAMH	5	5	5	5
Animal Shelter	5	5	4	4
Human Services				
Transportation	15	15	15	8
Title IV-D	5	6	6	6
Shelter Care	6	4	4	4
Public Assistance	72	70	69	68
Victim Assistance	0	0	0	0
Office for Older Adults	5	5	6	6
County Home	19	19	20	20
Business-Type Activities				
Sewer District	98	96	99	101
Water District	18	16	18	17
Solid Waste	5	6	5	6
Totals	945	919	939	932

Source: Medina County Auditor

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

2011	2010	2009	2008	2007	2006
147	180	154	172	140	138
16	10	16	15	19	34
4	7	5	8	9	8
2	2	2	1	2	2
109	143	120	140	139	126
0	3	2	2	2	2
32	33	33	36	37	38
137	144	150	321	207	210
6	6	8	7	9	5
16	16	15	29	31	33
47	55	58	50	53	54
187	271	220	295	309	280
5	5	5	5	5	5
4	6	7	6	6	8
8	55	54	47	51	48
7	6	5	5	4	9
4	7	7	6	7	9
67	78	60	80	89	95
0	2	2	3	3	3
6	22	20	25	25	26
21	33	32	35	35	34
103	100	61	107	107	103
19	23	24	27	26	26
5	5	5	5	5	5
<u>952</u>	<u>1,212</u>	<u>1,065</u>	<u>1,427</u>	<u>1,320</u>	<u>1,301</u>

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

Function/Program	2015	2014	2013	2012
General Government				
Finance Department				
Number of Budget Amendment Resolutions Passed	59	62	66	62
State and Federal Grant Funds Received	\$6,808,052	\$7,870,088	\$7,199,857	\$8,765,163
Transportation				
Number of Trips	63,750	59,585	134,812	106,720
Number of Vehicles	21	23	26	24
Vehicle Miles Per Year	497,518	468,660	713,217	654,897
Accounting				
Agency Ratings - Standard and Poor's	AA	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa1	Aa1	Aa1	Aa1
Number of Checks/Vouchers Issued	35,540	30,771	30,895	33,152
Amount of Checks Written	\$311,866,884	\$304,573,073	\$268,490,866	\$319,726,755
Number of Receipts Issued	9,023	8,827	9,042	8,834
Number of Budget Adjustments Issued	1,494	1,593	1,681	1,663
Building				
Residential Construction Permits Issued	2,838	2,707	2,627	2,291
Commercial Construction Permits Issued	681	565	566	531
Estimated Value of Construction	\$223,990,735	\$163,840,071	\$152,531,194	\$135,690,458
Number of Permits Issued	3,519	3,272	3,193	2,822
Average Construction Costs of New Homes	\$303,066	\$291,764	\$270,555	\$278,847
Amount of Revenue Generated from Permits	\$1,376,083	\$1,098,089	\$1,072,211	\$1,063,261
Number of Contract Registrations Issued	416	447	447	457
Amount of Revenue Generated from Contract Registrations	\$41,600	\$44,700	\$44,700	\$45,700
Public Safety				
Sheriff's Department				
Number of Sheriff Promotional Test Administered	1	0	0	1
Number of Promotions from Sheriff's Certified Lists	1	0	0	2
Total Calls for Services	68,371	67,790	74,002	78,781
Number of Traffic Citations Issued	997	554	741	1,222
Number of Criminal Arrests	122	161	227	1,321
Number of Accident Reports Completed	216	74	70	N/A
Part 1 Offenses (Major Offenses)	528	225	192	1,014
Sheriff's Department Auxiliary Hours Worked	1,035	1,135	1,976	3,847
DUI Arrests	54	74	100	131
Number of Prisoners	3,582	3,402	3,428	3,385
Prisoner Meal Costs	\$259,451	\$250,272	\$245,481	\$262,472
Motor Vehicle Accidents	14	82	70	292
Property Damage Accidents	202	193	178	N/A
Gasoline Costs of Fleet	\$99,330	\$157,149	\$182,758	\$196,196
Number of Full-Time Law Enforcement Employees	55	55	55	57
Public Works				
Bridges Replaced	4	3	2	2
Culverts Replaced	14	10	7	15
Miles of Road Maintained	326	327	327	327
Number of Bridges	286	286	286	286
Number of Culverts	1,659	1,659	1,659	1,659
Number of Signals	16	16	16	16
Number of Traffic Signs	6,410	6,410	6,410	6,634
Number of Vehicles	123	123	123	124
Health Department				
Vital Statistics				
Number of Births - Certificates Filed	920	943	906	944
Number of Deaths - Certificates Filed	1,218	1,207	1,139	1,193
Number of Births - Certificates Issued	5,444	5,474	5,730	6,253
Number of Deaths - Certificates Issued	6,775	5,776	6,321	6,759
Burial Permits - Certificates Issued	1,120	1,050	953	821
Dog Warden Services Calls Responded to	2,544	3,108	3,409	3,756

Sources: Medina County

n/a: Information not available

2011	2010	2009	2008	2007	2006
63	70	64	66	1,261	1,213
\$10,134,279	\$9,842,699	\$16,570,505	\$6,381,782	\$6,609,135	\$6,600,773
102,034	101,751	103,508	123,530	118,331	119,377
24	24	23	26	24	24
379,496	689,087	662,046	733,480	772,773	825,629
AA	AA	AA	AA	AA	AA
Aa1	Aa2	Aa2	Aa2	Aa2	Aa2
33,090	32,999	36,140	37,920	39,265	39,770
\$285,841,054	\$287,023,813	\$294,970,841	\$293,516,606	\$217,202,402	\$191,824,862
8,833	8,776	9,047	1,198	9,242	9,370
1,667	1,740	1,547	2,021	2,434	934
1,958	2,327	2,122	2,585	1,285	749
571	560	565	651	240	437
\$136,048,475	\$208,846,657	\$111,002,776	\$151,663,502	\$23,640,266	\$24,370,985
2,529	2,887	2,687	3,236	1,525	1,186
\$249,576	\$232,326	\$200,804	\$201,455	\$302,015	\$234,027
\$959,397	\$1,041,663	\$702,261	\$902,731	\$1,011,370	\$1,116,212
471	354	419	482	5,770	564
\$47,100	\$33,700	\$37,570	\$42,300	\$32,990	\$28,200
1	1	0	0	0	0
2	0	0	1	1	1
47,552	26,963	55,758	62,487	70,532	53,563
1,074	956	1,694	681	1,817	575
240	333	1,200	454	487	468
93	147	179	92	90	2,983
164	53	299	650	706	120
1,607	2,112	3,965	3,950	5,089	3,956
69	71	93	90	88	169
3,242	3,084	3,088	3,892	3,878	3,857
\$281,542	\$240,853	\$242,818	\$339,400	\$338,748	\$354,458
160	14	56	545	787	339
253	147	179	192	255	90
\$142,309	\$138,825	\$139,337	\$204,699	\$203,953	\$162,783
53	56	64	70	74	72
3	4	2	5	3	4
17	25	19	38	30	28
327	327	327	327	327	328
286	286	286	286	286	291
1,659	1,659	1,659	1,659	1,659	850
16	16	16	0	0	16
6,634	6,634	6,634	6,634	6,634	6,607
124	124	124	124	124	101
1,029	950	1,244	1,231	1,114	1,229
1,168	1,043	990	1,028	1,027	968
4,796	3,352	3,345	3,512	4,792	4,580
5,758	5,190	5,189	5,562	5,477	5,369
852	750	695	728	650	980
4,609	4,437	4,151	3,586	3,586	1,565

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

	2015	2014	2013	2012
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	23	22	23	23
Real Estate Assessment				
Vehicles	2	2	2	2
Judicial				
County Offices				
Vehicles	4	3	3	3
Public Safety				
County Offices				
Vehicles	10	10	10	8
Probation Services				
Vehicles	0	0	0	0
Sheriff's Grant				
Vehicles	40	38	37	39
Public Works				
County Engineer				
Vehicles	69	64	62	59
Health Services				
Developmental Disabilities				
Vehicles	35	35	34	34
Dog and Kennel				
Vehicles	3	3	3	3
Human Services				
County Offices				
Vehicles	21	24	26	27
Public Assistance				
Vehicles	2	2	2	2
<i>Business-Type Activities</i>				
Sewer District				
Vehicles	62	67	71	70
Water District				
Vehicles	11	14	14	9
Solid Waste				
Vehicles	15	29	29	30

Source: Medina County Auditor

2011	2010	2009	2008	2007	2006
22	23	23	23	23	28
2	3	3	3	3	4
3	1	1	1	1	2
0	2	2	2	2	2
0	1	1	1	1	1
44	47	47	65	65	44
57	63	63	68	68	60
34	33	33	33	33	31
4	3	3	3	3	3
27	29	29	29	29	32
2	4	4	4	4	2
73	71	71	71	71	52
9	9	9	9	9	31
30	25	25	25	25	29

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Dave Yost • Auditor of State

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
SEPTEMBER 27, 2016